CIRCULAR ORDERS

OF THE

SUDDER BOARD OF REVENUE

AT THE

PRESIDENCY OF FORT WILLIAM,

ADDRESSED TO

THE LOCAL REVENUE AUTHORITIES

THROUGH THE

COMMISSIONERS OF REVENUE,

FROM SEPTEMBER 1837 TO THE END OF 1850;

TOGETHER WITH THE

PRECEDENTS

PUBLISHED IN 1849 AND 1850.

ARRANGED WITH

NOTES, APPENDIX AND INDEX.

BY

W. H. JONES,

FIRST ASSISTANT TO THE SECRETARY.

BY AUTHORITY.

CALCUTTA:

PRINTED BY J. THOMAS, BAPTIST MISSION PRESS, CIRCULAR ROAD.

1851.

PREFACE.

THIS volume is intended to supply a connecting link between Mr. Peters' Volume of the Circular Orders of the *Sudder Board of Revenue*, extending to August 1837, and the present series of printed Circulars of the *Board of Revenue*, commencing with the year 1851. It therefore comprises the Circulars issued by the Board, prior to its present constitution under Act XLIV. of 1850, during a period of a little more than thirteen years.

In preparing the materials for the press, it was found that a considerable number of Circulars—of which a list is given in the Appendix—were not of the nature of rules for guidance, or even simple orders, but mere calls for information or report. These have been excluded from the present compilation, with some few exceptions, in which the important or otherwise interesting character of the contents appeared to entitle them to permanent record. Of this description are Dr. Royle's Memoranda on Cotton and Wheat, the discussions relative to certain proposed amendments of the Collector of Rajshahee in the Butwarrah Law, and one or two more.

In one respect, the Compiler has found it necessary to deviate from his original intention. It was his purpose to furnish a complete collection of forms of Periodical Returns in use, but after having collected and arranged his materials, he was deterred from carrying the purpose into execution, by the consideration that the entire subject of the Periodical Returns, including those relating to the department of Accounts, was under the consideration of the Board with a view to their complete revision. During the progress of the compilation, too, several not unimportant changes had been made in the forms of some of the Returns, and his position in the office of the Board enabled him to become acquainted with the fact, that still more extensive and radical changes were only awaiting the usual preliminary discussions and consultations with local Officers of experience, to be carried into effect. He was therefore induced to abandon the idea of including in his publication, forms which were likely ere long either to be wholly disused or materially altered, and which would only encumber the volume by their bulk.

It only remains to add that some of the more recent modifications of previous orders could not be noted in the proper places, in consequence of the sheets having already been printed off when the changes were introduced.

The Compiler is sensible that not a few errors and imperfections may be found in so extensive a compilation, notwithstanding the time and labour bestowed on it. For all such mistakes and omissions he alone is responsible, and he trusts they will be kindly excused.

THE COMPILER.

Calcutta, 15*th Dec.*, 1851.

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ABBREVIATIONS USED IN THIS VOLUME.

Acctt. Accountant.
Art. Article.
Asstt. Assistant.
Bd. Board.
C. O. Circular Order.
Cl. Clause.
Col. Collector; also, Column.
Com. Commissioner.
Covd. Covenanted.
C. R., Cs R. Commissioner or Commissioners of Revenue.
Ct. of Drs. Court of Directors.
Dep. or Depy. Col. Deputy Collector.
Dept. Department.
Ex. Offr. Executive Officer.
G. O. Government Orders.
Govt. Government.
Magte. Magistrate.
N. W. P. North Western Provinces.
P. s. Permanent Settlement or permanently settled.
R. L. A. Remembrancer of Legal Affairs.
Reg. Regulation.
Rev. Revenue.
S. B. R. Sudder Board of Revenue.
S. D. A. or S. D. Adt. Sudder Dewanny Adawlut.
Sec. Section.
Supt. or Suptdt. Superintendent.
Sp. Dep. Col. Special Deputy Collector.
Sp. Com. Special Commissioner.
T. s. Temporary settlement or temporarily settled.
Uncovd. Uncovenanted.

ERRATA.

P. 116. 8th line from the bottom, for *legally* read *lightly*.
P. 139. In margin of Circular, No. 568, for WARDS' DEPT. read MISC. DEPT.

CIRCULAR ORDERS

OF THE

SUDDER BOARD OF REVENUE.

CIRCULAR ORDERS

OF THE

SUDDER BOARD OF REVENUE,

AT THE

PRESIDENCY OF FORT WILLIAM;

ADDRESSED TO

The Local Revenue Authorities,

THROUGH THE

COMMISSIONERS OF REVENUE,

BY THE

SECRETARY TO THAT BOARD.

No. CCCCXV *

TO THE COMMISSIONERS OF REVENUE.

September 16, 1837.—No. 75.

No. 415.
Misc. Dept.
Statements and Forms to be prepared according to specimens of Statements' Committee.

THE Committee of Statements having prepared under the orders of Government a set† of forms and statements for the Officers of the Land Revenue Department, and submitted the same to the Sudder Board, I am directed to forward to your address copies of them for the use of the officers of your Division, and to request that all forms and statements may, until further orders, be prepared strictly according to the prescribed specimens of the Statements' Committee.

* These numbers are in continuation of the series in Mr. Peters' volume.

† The accompaniment to this Circular was a Book or Collection of lithographed forms; but as many of the forms have in the course of time undergone considerable alterations, and further revisions are in contemplation, it is not necessary to insert them here.

No. CCCCXVI.

TO THE COMMISSIONERS OF REVENUE.

No. 416.
SETTLEMENT DEPT.

Commissioners competent under powers of late Board to dispose of cases of the nature provided for in Sections 6 and 9, Regulation XIX. of 1793.

September 22, 1837.—No. 77.

THE Sudder Board having had occasion to observe that the provisions of Sections 6 and 9, Regulation XIX. of 1793, have been overlooked by Settlement Officers and Commissioners, direct me to draw your attention to the subject, and to point out to you, that, vested as you are with the powers of the late Board of Revenue, you are competent to dispose of cases of the nature therein provided for, without reference to this office.

2. You will readily perceive on a careful perusal of the Sections above noticed, that the Government Settlement Officers will have to deal with such cases only when the revenue of the lands may be payable to the State. On such occasions a separate settlement Statement will not be requisite, but the jumma which may be assessed on the lands to be held as a dependent Talook, will be included in the gross assets forming the basis of settlement of the estate to which they (the lands) belong, whenever that settlement may be concluded and submitted for the sanction of Government.

3. You are requested to issue appropriate instructions to all the Settlement Officers in your Division for their future guidance.

No. CCCCXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 417.
MISC. DEPT.

Commissioners authorized to confirm ryotwar settlements, farms and ordinary temporary settlements, for certain periods.

October 27, 1837.—No. 78.

I AM directed to transmit for your information and guidance, copies of a letter from the Secretary to the Government of Bengal, dated the 10th instant, No. 1439, and of the accompanying correspondence, from which you will perceive that you are authorized to confirm :—

1st. Ryotwar settlements for a period not exceeding 20 years.*

2nd. Temporary settlements, or farms of Muhals of which the Maliks or persons entitled to a settlement in perpetuity are recusant and therefore excluded, for a period not exceeding ten years.

* The powers of Commissioners have since been extended to the confirmation of settlements of every kind, and for whatever period.

3rd. All ordinary temporary settlements for a period not exceeding twenty years. Circular, No. 417. Oct. 27, 1837.

4th. All temporary settlements, preparatory to a permanent one.

2. Settlements confirmed under the above orders being all subject to a special appeal to the Board on the part of any person deeming himself aggrieved, and to a special reference on sufficient cause shewn at the instance of the Settling Officer.

3. You will be pleased to furnish a quarterly Return in duplicate* according to the accompanying form, of all settlements and farms confirmed by you.

4. You will promulgate in a manner likely to give general information, the license given to appeal to this Board.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING ADDITIONAL SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. In reply to your letter of the 15th ultimo, I am directed by the Right Honorable the Governor of Bengal to transmit, for the information and guidance of the Board, a copy of the correspondence noted on the margin. The Board are requested to take the necessary measures for carrying the views of the Supreme Government, as expressed in their orders of the 9th instant, into effect.

Para. 4 of Mr. Secretary Macnaghten's letter of the 24th of April last.
Reply of the Secretary to the Government of Bengal, dated the 13th of June last.
Mr. Secretary Macnaghten's rejoinder of the 9th instant.

2. The Commissioners should be required to furnish to the Board a quarterly Return of settlements, including, of course, farms, as now sanctioned by the Board, confirmed by them, one transcript of which ought to be sent by the Board to the Revenue Accountant, and another, with any remarks that they desire to offer.†

EXTRACT OF A LETTER FROM THE SECRETARY TO THE GOVERNMENT OF INDIA, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL, dated 24th April, 1837.

Para. 4. I am directed to take this opportunity of observing that, it appears highly desirable that means should be resorted to for lightening the labors of the Officers in the Revenue Department. At present it would seem that there is a needless waste of supervision in that department, the same work being in fact performed three times over, first by the Collector, then by the Commissioner, and lastly by

* The intention of this order was that the duplicate, or one copy of the Return should be forwarded by the Board to the Accountant; but now Commissioners forward the Returns of settlements confirmed by them direct to the office of account, in addition to the similar Returns which they submit to the Board.

† Sic in orig. The sentence is incomplete in the record.

Circular, No. 417. Oct. 27, 1837.

the Sudder Board. His Lordship in Council will not delay this letter by entering into details, which will best be arranged by the Right Honorable the Governor. I am desired, however, to suggest that the Collector's report, confirmed by the Commissioner, might in some instances be admitted to be final; but if this should be found to be objectionable, his Lordship in Council requests that early attention may be given to the practicability of shortening and simplifying the settlement reports, and thinks that for this purpose it might probably be well to refer to the forms in use in the Western Provinces, and to the practice adopted in regard to them.

REPLY FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE GOVERNMENT OF INDIA.

REVENUE. With reference to para. 4 of your letter of the 24th of April last, I am directed by the Right Honorable the Governor of Bengal to request that you will submit to the Supreme Government the following explanation of the existing rules for the revision and report of detailed settlements, and of his Lordship's views in regard to the points noticed in the passage of your letter above cited.

2. The form in which settlements conducted under the Regulations specified on the margin,* are reported by the assessing Officers in the Lower Provinces, is simpler and more concise than that in use within the jurisdiction of the Sudder Board of Revenue at Allahabad—that is to say, the statement prescribed by the Calcutta Board's orders of the 12th of November, 1833, of which a few specimens are herewith submitted, and which was drawn up after a careful examination of the Returns devised by the Western Board, admits of the record of all the necessary facts with regard to a single Mouzah, in a more compendious shape, than the latter, whilst it does not appear to omit any thing of which it is essential that the superintending Authorities, and eventually the Government, should be informed.

*Regulations VII. of 1822, IX. of 1825, and IX. of 1833.

3. But the form in question is confessedly not suited to present a comprehensive view of the agricultural resources of a large and continuous tract of country, which was the object for which the Sudder Board at Allahabad had to provide. Nor with the single exception of Cuttack, is there any such tract open to assessment, under the jurisdiction of the Lower Board. But on the other hand, the Officers engaged in assessing resumed or lapsed or purchased Mahals in permanently settled districts, have, in some important respects, a more arduous task than those employed in the general settlement of the Western Provinces, because they have no data whatever, but those of their own acquisition, to proceed upon, and are, therefore, necessarily compelled to institute much more minute and careful inquiries,—in order to ascertain the proper basis of settlement, in the real amount of rental received by the Malgoozar,—than those who have the records of former settlements, a knowledge of the ease or difficulty with which the revenue has been collected during many past seasons, good and bad, and the testimony of a very superior class

of native officers (the Tuhseeldars) possessed of great local knowledge, to direct them.

Circular, No. 417. Oct. 27, 1837.

4. Under the circumstances above described, it being understood that the Revenue authorities in the Western Provinces rely far more, in determining the proper amount of Jumma to be paid by a Muhal or Pergunnah, upon the evidence above adverted to than upon present local inquiries, and that, with such evidence to guide them, they form rather general averages for considerable tracts of country, than scrupulously assess particular villages, and can do this with safety, it is evident that the settlement of a single Mouzah in a permanently assessed District, which has either never been upon the public rent-roll, or if a purchase by Government, was engaged for at the period of the Decennial Settlement, without any investigation of assets, must necessarily require far more labor and attention, to preclude fraud, or even to ensure satisfactory certainty in regard to a proceeding of so much importance to the well being of large classes of the people, than a similar operation, within the jurisdiction of the Western Board.

5. These facts will probably satisfy the Supreme Government, that the forms and modes of procedure in use in the Western Provinces, would not be generally applicable to the Districts of the permanently settled Provinces—where only detached Muhals, though in some instances very numerous, are to be assessed. As regards Cuttack, the passages quoted on the margin from his Orders of the 27th* of September and the 18th† of April last, will shew that his Lordship has long been anxious to reduce the bulk, and simplify the nature of the settlement Returns, to which most desirable end, however, the peculiarities of the under tenures obtaining in that Province are seriously opposed. With a view, however, to its attainment to the utmost feasible extent, the Governor has recently obtained from the Honorable the Lieutenant Governor of the North Western Provinces a specimen of all the Returns and Reports furnished to the Board at Allahabad, by every class of their subordinate officers employed in the formation or revision of detailed settlement, and by the Board, again, to Government, and these it is his Lordship's intention to forward to the Board at Calcutta, in order that, in communication with Mr. Commissioner Ricketts, they may devise the simplest practicable scheme, for recording and reporting the new assessment of Cuttack.

* "In conclusion I am directed to inform the Board that his Lordship has observed, with some alarm, the extreme volume of the papers now before him, which are the English record alone of the assessment of a Muhal of which the Sudder Jumma will not exceed Rs. 14,000. The time and labor consumed in the mere minute examination of such a mass of statements,—and less than this cannot be required from both the executive and the controlling Authorities, must be extreme, and with reference to the value of that time and to the period which must elapse before all the Estates in the extensive Province of Cuttack can be settled on such a system, no commensurate advantage can possibly accrue from a rigid adherence to it. It is indispensable, indeed to the conclusion within any moderate term of years of the work on hand, that the task of reporting the assessments for sanction should be immediately abbreviated and simplified; and this his Lordship gathers from the 7th para. of your letter (No. 254) of the 22nd instant, the Board are engaged upon. He trusts that they will be able to cut down the English Returns very materially without depriving themselves, or the Government, of any essential information."

† "His Lordship relies upon the best endeavours of the Board to simplify and reduce the number and volume of the settlement Returns from Cuttack, the extreme bulk and detail of which were noticed, with a request to the above purport, in para. 15 of my letter, of the 27th September last."

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Oct. 27, 1837.

6. The passage quoted on the margin from the Board's Report of the 1st of December last, will shew what is intended with respect to Chittagong; and with reference to the extraordinary manner in which the lands of that District are intermixed, and to the fact that only patches here and there are now being brought under settlement, his Lordship does not desire to interfere with the arrangement which the very able and experienced Revenue Officers of that District deem most expedient.

"It is only since Mr. Dampier's arrival at the Presidency, that the Board in communication with that officer, have adjusted the form of settlements, it is proposed to adopt; they are as follows:

1. A Mouzahwaree Tabular Statement to be entered in a book, with a general Thanahwaree Tabular Statement at the end of the book, (one book for each Thanah.)

2. An English Towjee of Lands, Jumma, &c. with numbers corresponding to the Mouzahwaree Tabular Statements, in a second book.

3. A Sketch or History of each Mouzah to be written in English;—these are also to be entered in a third book, each Towjee furnished with a number, corresponding to those in the former books.

Under this arrangement the settlements of a whole Thanah will be submitted in a compact shape in three books, being copies of those which are kept in the Collector's Office."

7. With reference to the opinion expressed by the Supreme Government, that at present it would seem that there is a needless waste "of supervision in that Department, the same work being in fact performed three times over, first by the Collector, then by the Commissioner, and lastly by the Sudder Board"—his Lordship would submit that of late settlements have not been revised by the Commissioners, with the exception of a small number which they were directed to retain in order to test the work of each assessing Officer, but have been handed up direct to the Board, who undertook the duty, in order both to relieve the Commissioners, and to obviate delay. This plan, which was originated by that zealous and indefatigable officer, Mr. C. W. Smith, could scarcely, as experience has proved, have succeeded, if he had been permitted to remain at his post to carry it into effect; but in the actual course of events, it has, as the Supreme Government are aware, decidedly failed. It was, in fact, only an expedient to shift labor from one over-burthened class of officers to an individual, not less burthened, but whose energy was very great, who voluntarily proposed to undertake the arduous duty, and who had certainly far more and better subordinate assistance than the Commissioners—measures have been taken to enable the Board to dispose of all *arrears*, and if, as his Lordship understands, it is the intention of the Supreme Government to relieve the Commissioners of Revenue altogether from judicial functions, they ought to be well able to superintend all settlement business, and to revise the Returns of the assessing Officers, although business of that nature will be extremely heavy during the next four or five years.

8. These Returns, under existing Rules, need be handed up to Government only when the parties entering into engagements are entitled to that immunity in perpetuity, when such a party is recusant, and a temporary settlement is, consequently, concluded with another, to his exclusion, or when the term of a temporary settlement or farm exceeds twenty, or of a Ryotwar settlement, ten years. All other settlements the Sudder Board are competent to confirm, submitting to his Lordship an annual Schedule of all leases granted by them. When the proceedings of the assessing Officer are well examined and tested by the Commissioner, the

labor imposed on the Board, whether they forward the papers to Government, or themselves dispose of them under the Rules above described, will be comparatively light; and they have been specially authorized to report all settlements requiring his Lordship's sanction, but not presenting any novel features or involving any important principle, not already discussed and settled, in the briefest possible abstract shape.

Circular, No. 417. Oct. 27, 1837.

9. Upon the information now submitted, the Governor will gladly receive the instructions of the Supreme Council, if they think that any of the checks described could be dispensed with, or any part of the business of forming, revising or confirming settlements abbreviated. He apprehends that the Honorable Court of Directors would not be willing that the power of sanctioning settlements in perpetuity should be delegated to any authority subordinate to his own. The Governor General in Council is doubtless well aware, how often and how strongly the injunctions of the Honorable Court against granting permanent tenures to persons not absolutely entitled by the Law to that immunity have been repeated, and it frequently occurs that settlements are reported to him by the Board for confirmation in perpetuity, which the strictness of those orders compels him, on an examination of the claims of the Malgoozars, to limit to a term of years. Twenty years is probably long enough for any lease not of a Jungulbooree nature, and the latter are, of course, special arrangements. By recent orders, leases granted to the exclusion of recusant Maliks have been restricted to ten years; these, perhaps, the Board might be allowed to sanction, and the licenses as to Ryotwar settlements might safely be extended to twenty years. No other measures of relief occur to his Lordship.

FROM THE SECRETARY TO THE GOVERNMENT OF INDIA TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

REVENUE. I am directed by the Right Honorable the Governor General in Council to acknowledge the receipt of your letter dated the 13th of June last, furnishing an explanation of the existing Rules for the revision and report of detailed settlements, with the views of the Right Honorable the Governor, in regard to the points noticed.

2. In reply, I am directed to state that the Governor General in Council is not prepared to suggest any abbreviation in the forms now used in reporting settlements, but his Lordship in Council is of opinion that, generally, the proceedings of the assessing Officer (although not the Collector of the District) should go direct to the Commissioner; that the Commissioner should be invested with the powers of confirmation now belonging to the Sudder Board, subject to a special appeal to that Board on the part of any person deeming himself aggrieved, or to a special reference on sufficient cause shewn, at the instance of the settling Officer, and should be empowered to sanction leases for terms not exceeding ten years granted to the exclusion of recusant Maliks.

Circular, No. 417. Oct. 27, 1837.

3. It is proposed in the concluding para. of your letter, that this power shall be conferred on the Sudder Board, but his Lordship in Council is of opinion that it might safely be exercised by the Commissioners, and that the duties of the Board should be chiefly confined to those of general superintendence and control,—including, of course, the cognizance of appeals from the proceedings of the Commissioners involving complaints of gross inequality or severity of assessment.

4. The power of sanctioning settlements in perpetuity, or for long terms of years, on the report of the Sudder Board, should remain with the Government as heretofore.

5. His Lordship in Council concurs with the Right Honorable the Governor in thinking, that the license as to sanctioning Ryotwarree settlements may safely be extended to twenty years, and that this power also should, subject, as before, to a special appeal, be confided to the Commissioners.

6. The original Statements which accompanied your letter now acknowledged, are herewith returned.

FORM.

Name of Muhal.	District.	Jumma.	Nature of Settlement.	Term of Settlement.	Date of Commissioner's order.

No. CCCCXVIII.

TO THE COMMISSIONERS OF REVENUE.

November 13, 1837.—No. 79.

No. 418.
MISC. DEPT.
Serishtadars responsible for Advertisements of Sales being correct.

TO prevent the frequent recurrence of errors in the Advertisements of sales, I am desired by the Sudder Board of Revenue to request that you will issue instructions to your subordinates to hold the Serishtadars of their respective offices responsible for the Advertisements of Sales being correct, and for the balance, for the realization of which an Estate is advertised, being due one month before the Advertisement is published.

No. CCCCXIX.

TO THE COMMISSIONERS OF REVENUE.

December 22, 1837.—No. 82.

No. 419.
MISC. DEPT.
Commissioners empowered to confirm in perpetuity settlements of lands granted in Jageer to Invalid Soldiers.

IN continuation of their Circular Orders, No. 78, of the 27th October last, I am directed by the Sudder Board of Revenue to transmit, for your information and guidance, the accompanying copy of a letter from the Officiating Secretary to Government in the Revenue Department, No. 1647, dated the 21st November, conferring on the Commissioners of Revenue authority to confirm, in perpetuity, settlements of lands granted in Jageer to invalid soldiers, in addition to the powers vested in Commissioners by the letter referred to.

LETTER FROM THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. I am directed by the Honorable the Deputy Governor of Bengal to acknowledge the receipt of your predecessor's letter, No. 77, dated the 27th ultimo, and to request that you will inform the Board in reply, that Commissioners of Revenue are authorized to confirm in perpetuity settlement of lands granted in Jageer to invalid soldiers.

No. CCCCXX.

TO THE COMMISSIONERS OF REVENUE.

No. 420.
MISC. DEPT.

Assessment to be based on capability of land, not on value of crops.

January 12, 1838.—No. 1.

I AM directed by the Sudder Board of Revenue to forward to you, for your information and guidance, the annexed extract (paragraphs 26 to 34 inclusive) of a letter from the Honorable the Court of Directors, dated the 12th April last, transmitted to this office from the Revenue Department, under date the 20th October last.

EXTRACTS FROM THE HONORABLE THE COURT OF DIRECTORS' LETTER, No. 6 of 1837, dated the 12th April, 1837.

PARA. 26. We observe that heretofore there has been but little similarity in the mode of assessment in the Districts of the Upper Provinces. We know that it may not always be possible to pursue one uniform course in this particular, but we are of opinion that generally speaking this essential principle may be preserved especially in those Districts where neither the forms of public institutions nor ancient usages present impediments.

27. With regard for example, to the practice which exists of forming assessments according to the value of the crops produced, and not according to the value or capabilities of the land, a subject which was noticed by us in our Despatch of the 15th February, 1833, this is a mode of assessment which we find by the Proceedings under review, continues to be observed in many Districts in the Western Provinces, a practice which, as remarked by Lord William Bentinck, must act as a check on industry and discourage cultivation.

28. We are desirous of drawing your particular attention to this subject in especial connection with the cultivation of Cotton, Sugar, Coffee and other staple commodities suited to the home markets.

29. You are aware that the equalization of the duties on Sugar is a subject that has engaged our anxious consideration, and you will have received from us through the Public Department, under date 10th August, 1836, copies of the Act recently passed on this subject. The advantages to individual skill and industry, and to the commercial community of India in general, which must result from this measure, will doubtless be very great.

30. The prospect is thus opened to Europeans, and will doubtless be embraced, of investing their capital in the cultivation of staple articles of product in India, and it may be hoped that corresponding benefits to the agricultural community will accompany the extension of more valuable cultivation. It is nevertheless imperative on us not only to watch narrowly the interests of the native population, but to use every means, and embrace every opportunity, of improving those interests and ameliorating the general condition of the people.

31. European enterprise and European capital are ever ready to secure the

advantages which any changes in State policy, commercial or financial, may seem to hold out, and this it is not our desire to check. At the same time it behoves us to be something more than quiescent with regard to our native subjects, who having the skill and industry may want the enterprise and capital of the Europeans, and occasionally to lead and assist them in the line of improvement, this we consider to be the true policy of a liberal government, ruling over a people not possessing the knowledge or means of developing all the resources of their native land.

Circular, No. 420. Jan. 12, 1838.

32. No better means of securing this good object can be pointed out than the adoption of such a mode of assessment as shall leave the cultivator in possession of an ample and encouraging remuneration for the exercise of his industry in the growth of articles adapted to the demands of the home market. The policy of long leases and moderate assessments is therefore not only recommended by general principle and general experience, but is enforced by the peculiar circumstances of the time.

33. You are aware that the practice existed at Bombay and Madras as well as in Bengal of making the assessment according to the produce, and not according to the value and capabilities of the lands, and that it was stated that the Revenue could not afford to bear the change contemplated by our instructions on this subject. We trust, however, that this practice is generally discontinued at Madras and Bombay, and that the prohibitory instructions which have from time to time been received from us on this subject, will be kept in view during the progress of the new settlements in the Western Provinces, and ultimately put a stop to this very objectionable mode of assessment. It is the productive power of the land and not its actual produce that should be taken as the guide in making the assessments ; by this mode the best description of encouragement is given to the cultivator to extend cultivation, and raise crops immediately beneficial and profitable to himself, and such a system, we have on former occasions observed, and are still of opinion, would not ultimately be found detrimental to the interests of the State.

34. Where the system of assessing according to the actual produce has been abolished and the character of the soil substituted as the basis of the assessment, the effect of the change has been most beneficial, as is attested by Mr. H. Fraser, writing from Delhi, where this system has been for some time in operation.

No. CCCCXXI.

TO THE COMMISSIONERS OF REVENUE.

January 9, 1838.—No. 2.

No. 421. Misc. Dept.

Form of Account Sale prescribed.

THE Sudder Board of Revenue having had occasion to remark that the Account Sales of lands sold for arrears of Revenue, transmitted to this office are seldom alike in form, direct me, with a view to uniformity in future, to forward to you the annexed blank Statement for adoption in the several Collectorates comprised in your Division.

Circular, No. 421.
Jan. 9, 1838.

Account Sale of Lands sold by Public Auction for recovery of arrears of Revenue at the Collector's Office, Zillah on the or B. S.

1	2	3	4	5	6	7		8		9	10	11	12			13
													Amount sale.			
No. of Lot.	Number of Muhal in Register.	Name of Muhal.	Recorded proprietor.	Portion sold.	Sudder Jumma of the property sold.	Balance principal and interest according to advertisement.		Balance to day of sale with interest inclusive.		Penalty proposed to be levied under the orders of Govt. para. 3rd dated 28th June, 1835.	Total balance.	Names of purchasers.	Deposit at 15 per cent.	Balance.	Total.	Remarks.
						Principal.	Interest.	Principal.	Interest.							
																Under this head Collector will record on what special grounds he proposes to levy 'penalty.'

No. CCCCXXII.

TO THE COMMISSIONERS OF REVENUE.

January 13, 1838.—No. 3.

No. 422.
MISC. DEPT.

Knowledge of Persian not a necessary qualification for Deputy Collectors under Reg. IX. of 1833.

I AM directed by the Sudder Board of Revenue to forward for your information and for communication to the several Collectors and Independent Deputy Collectors under your control, the annexed copy of the orders of Government in the Revenue Department, dated the 19th ultimo, No. 1812, from which you will perceive that his Honor the Deputy Governor of Bengal does not consider a knowledge of the Persian language to be a necessary qualification for the office of Deputy Collector under Regulation IX. of 1833.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. I am directed to acknowledge your letter, No. 610, of the 8th instant, with its enclosure, and to request that you will inform the Board in reply, that in the opinion of the Honorable the Deputy Governor of Bengal a knowledge of the Persian language does not appear to be a necessary qualification for the office of Deputy Collector under Regulation IX. of 1833.

No. CCCCXXIII.

TO THE COMMISSIONERS OF REVENUE.

January 9, 1838.—No. 4.

No. 423.
MISC. DEPT.

Deputy Collectors under Reg. IX. of 1833 should be able to read and speak the vernacular of the Districts to which they may be appointed. These orders to have retrospective effect.

I AM directed by the Sudder Board of Revenue to transmit for your information and guidance, copy of a letter from the Officiating Secretary to Government in the Revenue Department, dated the 28th November last, No. 1682, declaring it to be requisite that Deputy Collectors under Regulation IX. of 1833 should be able to read and speak the vernacular language of the Districts to which they may be appointed.

2. The Board desire that you will expressly give information on these points in your future Nomination Statements.

3. The Board are of opinion that these orders ought to have a retrospective effect. You will be pleased, therefore, to ascertain through the several Collectors, and inform this Board, of the names of those Deputy Collectors subordinate to them, who may not be able to read and speak the vernacular language of the District in which they are employed, and you

Circular, No. 423. Jan. 9, 1838.

will inform such persons that their removal will be recommended, unless, within six months succeeding the communication of the orders to that effect, they attain this indispensable qualification.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. It appears to the Honorable the Deputy Governor of Bengal desirable, for obvious reasons, that Deputy Collectors under Regulation IX. of 1833 should possess at least a tolerable ability to read and speak the vernacular language of the Districts to which they may be appointed.

2. I am therefore directed to request that the Sudder Board of Revenue, before submitting nominations of individuals to such situations, will satisfy themselves of the qualifications of the nominees in this respect, either through the Local Officers, or, where the nomination may be by the Board, by examination at their own office, of the candidates' acquirements.

3. The results of such inquiries or examinations will, of course, be reported with the nomination, for his Honor's consideration.

No. CCCCXXIV.

TO THE COMMISSIONERS OF REVENUE.

No. 424. MISC. DEPT.

Declaration that all orders received have been carried into effect.

January 16, 1838.—No. 5.

I AM directed by the Sudder Board of Revenue to desire that, whenever you may have occasion to communicate to any of your subordinates an order, requiring any particular duty to be performed, or any forms to be substituted for those in previous use, you will exact from such Officer a declaration, in answer, that the order given him has been duly carried into effect.

No. CCCCXXV.

TO THE COMMISSIONERS OF REVENUE.

No. 425. MISC. DEPT.

Forwarding extract from a letter from Secretary to Government intimating that Head Assistants to Commissioners cannot

January 16, 1838.—No. 7.

IT appears that, by an oversight in this office, the reply of Government to the 4th paragraph of the Board's letter, dated 22nd September, 1836, No. 254, was not communicated to the Commissioners; I am therefore directed to forward, for your information and future guidance, the accompanying extract of a letter from Mr. Secretary Mangles, bearing date 18th October, 1836.

EXTRACT OF A LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL IN THE REVENUE DEPARTMENT.

Circular, No. 425. Jan. 16, 1838.

be allowed to sign letters on behalf of those Officers.

PARA. 2. I am instructed to take this opportunity of informing the Board, in reply to paragraph 4 of your letter of the 22nd ultimo, that his Lordship does not think it expedient to authorize the Head Assistants to the Commissioners to sign letters on behalf of those Officers. They have already been authorized to authenticate all copies, and to frank all letters issuing from the Commissioner's office on the public service.

No. CCCCXXVI.

TO THE COMMISSIONERS OF REVENUE.

January 9, 1838.—No. 8.

No. 426. MISC. DEPT.

Instructions regarding Towjees. Promptitude in the realization of the Govt. Revenue enjoined.

I AM desired by the Sudder Board of Revenue to direct as follows :—

2. The Collector will forward to the Commissioner duplicate Towjees, as at present.

3. The Commissioner will record his Resolutions on both of them, and send a copy of his Resolutions to the Collector, in order that they may have immediate attention.

4. The Commissioner will forward one copy of the Towjee (instead of two, as at present) to the Board, who will send a copy of their Resolutions thereon to the Commissioner, who will cause the same to be entered on the Towjee in his office, and then transmit the Board's Resolutions, in original, to the Collector for his guidance, and to be recorded with the original Towjee in his office. A copy of each Towjee will thus remain for reference and comparison in the three offices.*

5. I am directed to take this opportunity of earnestly calling your attention to the prompt realization of the Government Revenue. If the Local Commissioners do not take efficient and vigorous measures for ensuring the early realization of the Government Revenue, *as it falls due*, it is evident that no orders the Board can issue after a lapse of time can be of any avail to affect the promptitude which is indispensable.

6. The Board, I am directed to observe, hold the Commissioners answerable for the efficient discharge of this important branch of duty in their several Divisions, and the Commissioners will not find the support of the Board wanting whenever failure in this respect may be traceable to the supineness or inefficiency of any of their subordinates.

These instructions regarding Towjees are superseded by more recent orders.

No. CCCCXXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 427.
MISC. DEPT.

Practice of endorsing Bank Notes to be discontinued, and Registers of numbers and dates to be kept.

January 16, 1838.—No. 9.

I AM directed by the Sudder Board of Revenue to transmit copies of letters from the Accountant in the Revenue Department, dated 1st November, and from the Secretary to Government in the Revenue Department, No. 1718, dated 5th ultimo, and with reference thereto, to request that, if the practice of endorsing Bank Notes shall have obtained in any of the Collectorates of your Division, you will issue orders for its discontinuance.

2. You will be pleased to direct your subordinates to keep a Register of the numbers and dates of Notes received and issued, as suggested in the concluding paragraph of Mr. Dorin's letter.

LETTER FROM THE ACCOUNTANT, REVENUE DEPARTMENT, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

I have the honor to acknowledge the receipt of your letter, No. 83, of the 17th ultimo, and in reply to state, that it appears to me that the plan of requiring Collectors to endorse all Bank Notes paid into their Treasuries is highly objectionable, not only as causing unnecessary trouble and uselessly spoiling the notes, but as rendering Government liable for all forged paper that may be passed designedly through the hands of Officers in the Mofussil who have no efficient means of distinguishing good Notes from bad.

2. While Secretary to the Bank of Bengal, I met with forged Notes so well executed, that I defy any Officer not constantly in the habit of examining Bank Notes minutely, to have told the false from the genuine paper.

3. In the forgeries of Company's paper which occurred some years ago, the Bank of Bengal as casual endorser of part of the forged Promissory Notes, was advised that it could not possibly legally resist the liability occasioned by such endorsement, and was accordingly glad to compound for a ready money cash payment with the holder.

4. I imagine that Government would be equally liable for endorsed Bank Notes, and as Collectors do not send the whole of the Bank Notes they receive to the Sub-Treasurer, but on the contrary, are specially ordered to re-issue all they can, I do not see how they can possibly guard against being imposed upon, and against the spurious Notes endorsed by them, finding their way back into circulation.

5. I may add, in conclusion, that it is not the practice of Merchants to endorse Bank Notes under any circumstances. Had there been any use to them in doing so, they doubtless would do it; the usual plan is simply to keep a Register of the numbers and dates of all Notes of 50 Rupees and upwards received and issued, and

this, if not already in force, should, I think, be insisted on with respect to *all* Bank Notes passing through the hands of public Officers in the Mofussil. It is the endorsement alone that I object to.

Circular, No. 427. Jan. 16, 1838.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. I am directed by the Honorable the Deputy Governor of Bengal to acknowledge the receipt of your letter, No. 574, of the 21st ultimo, with its enclosure from the Revenue Accountant, and to request that you will inform the Board in reply, that under the circumstances stated by Mr. Dorin, his Honor is pleased to revoke the orders of the 26th September last, by which Collectors were directed to endorse all Bank of Bengal Notes paid into their Treasuries on whatever account.

2. The Board are requested to carry into effect the plan of registry alluded to in the concluding paragraph of Mr. Dorin's letter, if the same be not already in force.

No. CCCCXXVIII.

TO THE COMMISSIONERS OF REVENUE.

January 23, 1838.—No. 11.

No. 428. MISC. DEPT. Difficulty in carrying into effect the new system of Accounts to be obviated in the mode pointed out by the Accountant in the Revenue Department.

I AM directed by the Sudder Board of Revenue to forward to you, for communication to all Collectors and independent Deputy Collectors under your control, for their information and guidance, whenever they may meet with difficulty in carrying into effect the new system of Accounts, the accompanying copy of a letter from the Accountant in the Revenue Department to the Deputy Collector of Monghyr, under date the 2nd instant.

LETTER FROM THE REVENUE ACCOUNTANT, TO THE DEPUTY COLLECTOR OF MONGHYR.

I have the honor to annex for your information, copy of a letter to my address from the Officiating Secretary to the Sudder Board of Revenue, dated 7th November last, together with a copy of its enclosures, on the subject of Accounts of Khas Muhals in Pergunnah Furkeah under charge of Mr. E. Drummond.

2. It is to be regretted that Mr. Drummond did not correspond with you on the subject in question prior to his reference to the Commissioner thereon, since, if the Khas Muhals under his charge be not recorded on your Rent-roll, as is probably the case, it is not improbable that there are other Muhals of a like character on your Towjee, or in your District, the alterations in the accounts of which rendered necessary by the discontinuance of the Fuslee year as a year of account, would be applicable equally to the Khas Muhals of the Pergunnah now under reference.

Circular, No. 428. Jan. 23, 1838.

3. In the 3rd para. of his letter to the Commissioner of the 31st August (which letter embraces the real circumstances of the case) Mr. Drummond appears to have properly described the difficulty which is to be provided for. The portion of demand appertaining to the last 5 months of the Fuslee year, he has apparently no difficulty in ascertaining; with respect, however, to that portion belonging to the first 7 months for which he can give no demand, as the Jummabundee is not formed until after the seventh month, I would recommend that he assume as the *demand* for that period of any year the *collections* in the first seven months on account of that year, the difference between the collections of the seven months and the demand for the whole year being rated as the demand of the last 5 months of the year, or of any one of them; by this means the demand of the last 5 months will be open to collection during the whole period of twelve months as current Revenue, and the collections on account of the first 7 months (the demand for that period) whatever they may be, can be leisurely made without distressing the ryots.

4. You will be good enough to communicate the tenor of these instructions to the Officer in charge of Khas Muhals in Pergunnah Furkeeah, with a request that he will do me the favor to correspond with this office in future in matters connected with Accounts, either directly or through you, as may be convenient. If the proposition made by me have not the approval of yourself and Mr. Drummond, or be considered impracticable, I shall be glad to learn whether you can suggest a better mode of obviating the difficulty which Mr. Drummond experiences in carrying the new system of Account into effect. I shall also be obliged by your informing me if the Muhals under Mr. Drummond's management are recorded on your Towjee, and if not, how he accounts to you for his collections?

No. CCCCXXIX.

TO THE COMMISSIONERS OF REVENUE.

January 23, 1838.—No. 12.

No. 429. Misc. Dept. Collectors and Deputy Collectors to report separately on management of Khas and Resumed Muhals. — Settlement of Resumed Estates to be made with Lakhirajdars. —Manner in which Government Estates should be settled.

I AM directed by the Sudder Board of Revenue to forward, for the information and guidance of yourself and your Revenue subordinates, the accompanying copy of paras. 7, 8, and 9 of the Orders of Government in the Revenue Department, dated the 9th instant, No. 53, and of paras. 4 and 5 of Government Orders bearing date the 28th November last, No. 1710.

2. As now directed, you will be pleased to instruct the Collectors and Deputy Collectors under your control, to report separately on the management of *Khas* and *Resumed* Muhals.

3. The settlement of Resumed Estates must be always made, you will observe, with the Lakhirajdars, conformably to recent Rules.

4. Paragraphs 4 and 5 of the Orders of Government, dated 28th November, and para. 8 of the Government Orders, No. 53, of the 9th instant, explain the manner in which Government Estates should be settled.

Circular, No. 429. Jan. 23, 1838.

EXTRACT FROM A LETTER FROM THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL, REVENUE DEPARTMENT.

PARA. 7. His Honor observes that the Board's report from paras. 14 to 28 relates to the management of *Khas* and *Resumed* Muhals. The Board, in the opinion of the Deputy Governor, should have reported separately on the management of each of these two descriptions of Estates.

8. The Khas or Government Estates should be settled in the manner explained in my letter, No. 1710, of the 28th November last, upon the Chittagong operation report.

9. Of the Resumed Estates the settlement should be made with the Lakhirajdars, conformably to the recent Rules.

EXTRACT FROM A LETTER FROM THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL, REVENUE DEPARTMENT.

PARA. 4. The Deputy Governor considers the present system of managing Government Estates to be generally defective; and being desirous that a system should be adopted calculated to ensure the realization of the actual rental of the Estates, and also to promote the prosperity of the cultivators, he would be glad to be favored with the opinion of the Board as to how far those two important objects would be likely to be attained by adopting the following suggestions.

First. An Estate becoming the property of Government by purchase or otherwise, should be, as soon as possible, surveyed by a Professional Surveyor, and its boundaries marked in a durable manner. Should no Professional Surveyor be available, a native Ameen might be employed, his work being closely and constantly followed and tested either by the Collector in person, or by one of his trust-worthy subordinates.

Second. The Surveyor or Ameen should ascertain and record the number of holdings or farms composing the cultivated portion of the area of every village included in the Estate, the quantity of land in each holding, with the numbers or names by which the several fields composing that quantity are designated in the village accounts, the name of the occupant of each holding, and the amount of the rent paid by him annually for each field in the three past years.

Third. Each holding should be considered a distinct farm, and the aggregate amount of the annual rents paid in the past 3 years for the several fields composing it, should be recorded as the rent to be demanded from the occupant, to whom, if willing to engage for that rent, a lease should be granted for 3, 5, 10 or 20 years, as might be deemed most advisable. The lease should specify the several fields comprised in the holding, and the lessee should be made clearly to understand that

Circular, No. 429. Jan. 23, 1838.

during the term of the lease he would not be required to pay a single Rupee in addition to the specified rent, whatever kind of produce he might cultivate.

Fourth. Advances of money, bearing a moderate rate of interest, to enable them to cultivate their lands without subjecting themselves to the ruinous demands of native money-lenders, should be made to the ryots, who take leases for their holdings, on the above terms.

Fifth. The Putwarree of each village included in the Estate should receive a liberal salary, and in addition to the duty of keeping the accounts of the village, should be employed to collect the rents assessed on the several holdings comprised in it.

Sixth. As many Estates thus settled as could be efficiently superintended by one person, should be committed to the charge of a Deputy Collector under Regulation IX. of 1833, the superintendence of which should be his sole duty.

5. By adopting such a system of management as that above suggested, the Deputy Governor is of opinion that the improvement of Government Estates would be far more likely to be ensured than by selling them, as recommended by the Board, to private individuals at a Jumma fixed for perpetuity, by which the cultivators would be again exposed to the impoverishing exactions and the other many evils of Zemindaree management.

No. CCCCXXX.

TO THE COMMISSIONERS OF REVENUE.

No. 430. Misc. Dept. Hookamee Tenures, less than 100 Beegahs, situated within the limits of a permanently settled Estate, escheat to Government, if the Lakhirajdars die without heirs.

January 23, 1838.—No. 13.

I AM directed by the Sudder Board of Revenue to forward to you, for your information and that of your subordinates, the accompanying copy of a letter from Government, dated the 2nd January, No. 50, from which you will perceive that his Honor the Deputy Governor of Bengal is of opinion that a Hookamee tenure, less than 100 Beegahs, situated within the limits of a permanently settled Estate, escheats to Government if the Lakhirajdars die without heirs, but his Honor would not consider it expedient in any case for Government to enforce this right.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

Revenue. I am directed to acknowledge your letter of the 12th instant, No. 634, with its enclosures, and to communicate in reply as follows.

2. The Honorable the Deputy Governor, with reference to Clause I. Section 4 of Regulation XIX. of 1793, which admits the proprietary right in the land included

in Hookamee rent-free tenures to be vested in the Lakhirajdars, is disposed to concur with the majority of the Board, that a Hookamee tenure, less than 100 Beegahs, situated within the limits of a permanently settled Estate, escheats to Government if the Lakhirajdars die without heirs.

Circular, No. 430. Jan. 23, 1838.

3. His Honor however entirely acquiesces in the Board's opinion that it would not be expedient to enforce such right, and he is therefore willing to waive it in favor of the Zemindar both in the Rungpore case, forming the subject of your enclosure, which has occasioned the present reference, and on all future similar occasions.

4. The enclosures of your letter are herewith returned, copies having been kept for record.

No. CCCCXXXI.

TO THE COMMISSIONERS OF REVENUE.

January 23, 1838.—No. 14.

No. 431. Misc. Dept.

Names of Officers who do not supply correct Returns to be handed up to Government.

I AM directed by the Sudder Board of Revenue to forward, for your information, and that of the Revenue Officers under your control, the accompanying copy of para. 54 of the Board's address to Government, regarding the Bhaugulpore Operation Report for 1836-37, and of para. 20 of the orders received in reply, dated respectively as per margin.

(31st Oct. 1837—No. 563, 9th Jan. 1838—No. 53.)

EXTRACT FROM THE BOARD'S ADDRESS TO GOVERNMENT.

Para. 54. Except in Bhaugulpore, all these inaccuracies are without explanation, which will however be called for; but the Board regret to add that all the pains taken in their office to obtain correct revised Returns from the Mofussil in the past seasons have been unavailing: labor is thrown away in detecting inaccuracies which are never reconciled, and manifest errors still stand on the Returns uncorrected. The local authorities will be instructed on the present occasion, not only to explain past, but to prevent future discrepancies, and they will be informed that the Board will report for the notice of the Right Honorable the Governor, and for such orders as he may deem necessary, any continued indifference to the important duty of furnishing accurate statements of this description, which are required for the information of the Local Government and the Home Authorities.

EXTRACT FROM A LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, REVENUE DEPARTMENT.

Para. 20. The Board's Resolution (para. 54) to hand up for the censure of Government the names of the Officers, who do not render correct Returns, is approved.

No. CCCCXXXII.

TO THE COMMISSIONERS OF REVENUE.

No. 432.
MISC. DEPT.
The whole of the balances due from Muhals up to date of advertisement inclusive of all demands for interest to be stated in Lotbundees.

January 30, 1838.—No. 15.

THE Sudder Board of Revenue having observed that in several of the Lotbundees which have been transmitted to this office, the whole of the balance due from the Muhal up to the date of the advertisement, inclusive of all demand for interest, has not been stated, as directed by the Board's Circular Orders of the 16th July, 1833, No. 21, modified by Orders of 9th January, 1837, No. 5, I am desired to request that you will call upon the several Collectors subordinate to you to be careful in the observance of this rule in future.

No. CCCCXXXIII.

TO THE COMMISSIONERS OF REVENUE.

No. 433.
MISC. DEPT.
The Vernacular language of Districts to be substituted for Persian in Judicial and Revenue Proceedings.

February 6, 1838.—No. 17.

I AM directed by the Sudder Board of Revenue to forward for your information, and for communication to all the Revenue Officers under your control, the accompanying copy of a Resolution passed by the Honorable the Deputy Governor of Bengal, under date the 23rd ultimo, directing that in the Districts comprised in the Bengal Division of the Presidency of Fort William, the Vernacular language of those Districts shall be substituted for the Persian in Judicial and Revenue Proceedings, and that the period of twelve months from the 1st ultimo shall be allowed for effecting the substitution.

2. The Board desire your particular attention to the 2nd and 3rd paragraphs of the Resolution.

3. You will have the goodness to report the progress made in the introduction of the measure on the 1st July and 1st January next respectively, in order that the Board may be enabled to comply with the orders of Government on that head.

RESOLUTION.

Judicial and Revenue Department, the 23rd January, 1838.

The President of the Council of India in Council, having been pleased on the 4th ultimo, in conformity with Section 2, Act XXIX. of 1837 to delegate to the Deputy Governor

of Bengal, all the powers given to the Governor General in Council by that Act, the Deputy Governor has resolved that in the Districts comprised in the Bengal Division of the Presidency of Fort William, the Vernacular language of those Districts shall be substituted for the Persian, in Judicial Proceedings and in Proceedings relating to the Revenue, and that the period of twelve months, from the 1st instant, shall be allowed for effecting the substitution.

Circular, No. 433. Feb. 6, 1838.

His Honor is sensible that this great and salutary reform must be introduced with caution, involving as it does the complete subversion of an old deeply rooted system.

He therefore vests the various heads of Departments with a discretionary power to introduce it into their several offices and those respectively subordinate to them, by such degrees as they may think judicious, only prescribing that it shall be completely carried into effect within the period abovementioned.

For his Honor's information, a report of the progress made in the introduction of this measure will be required on the 1st July next, and again on the 1st January, 1839.

Ordered, that a copy of the above Resolution be transmitted to the General Department for the issue of instructions to the above effect in respect to the Officers subject to that Department.

No. CCCCXXXIV.

TO THE COMMISSIONERS OF REVENUE.

February 20, 1838.—No. 19.

No. 434. Misc. Dept.

Instructions relative to the Return of summary suits to final decision. Order prescribing Statement of Appeals to Commissioners on Summary Suits rescinded.

I AM directed by the Sudder Board of Revenue to transmit to you the accompanying extracts, paragraphs 4 and 7, from a letter from the Secretary to Government, Revenue Department, No. 1824, dated 19th December last.

2. You will be pleased to furnish the information required in the 4th paragraph of the Government letter with the least practicable delay.

3. You will observe from the latter paragraph that the return of Appeals of summary suits preferred against the decision of the Collectors, and their subordinates, need no longer be submitted.

4. The suits referred to the Civil Court, should be entered in the figured columns with the decided cases "as disposed of," and the number thus referred should be stated in the column of remarks, which should also show the date of the oldest suit pending at the end of the quarter.

5. You will be pleased to direct the several Collectors to transmit their respective returns immediately the quarter has expired, so that they

Circular, No. 434. Feb. 20, 1838.

may reach this office at the latest by the 20th of the succeeding month: any deviation from these orders will be seriously noticed.

EXTRACTS FROM A LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, REVENUE DEPARTMENT.

PARA. 4. It is not to be gathered from the statements now supplied, how long is the average time taken by summary suits from institution to final decision. It is desirable, his Honor thinks, to know this; and it is requested that the information may be supplied in future.

7. The letter of Mr. Secretary Thomason, dated 4th September, 1837, prescribed a statement of appeals to Commissioners in summary suits,—This statement not having been prescribed to Commissioners by the Resolutions (approved by Government) of the Statements' Committee, the Orders of 1832 regarding it must be held to be virtually abrogated. It will not, therefore, be necessary to furnish such a statement, and the Deputy Governor requests that the orders regarding it, issued by the Board to the Commissioners, may be recalled.

No. CCCCXXXV.

TO THE COMMISSIONERS OF REVENUE.

No. 435. MISC. DEPT.

Report of interruption to discharge of duties of Deputy Collector under Regulation IX. of 1833, to be made to Civil Auditor.

February 20, 1838.—No. 20.

I AM directed by the Sudder Board of Revenue to request, that whenever any interruption to the discharge of the duties of a Deputy Collector under Regulation IX. of 1833 may occur, whether by death, or leave of absence, you will report the circumstance for the information of the Civil Auditor.

No. CCCCXXXVI.

TO THE COMMISSIONERS OF REVENUE.

No. 436. MISC. DEPT.

Reference to be made to Statements' Committee regarding all additions and alterations to Periodical Returns.

February 20, 1838.—No. 21.

I AM directed by the Sudder Board of Revenue to forward, for your information, the accompanying extracts from paragraph 1st of a letter from Government in the Revenue Department, under date the 30th ultimo, No. 181, and from paragraph 2nd of a communication made on the 12th July, 1836, to the Committee for the revision and consolidation of Periodical Revenue Returns.

EXTRACT FROM A LETTER FROM THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL IN THE REVENUE DEPARTMENT.

Circular, No. 436. Feb. 20, 1838.

PARA. 1. The Deputy Governor has reason to believe that the rule laid down in my predecessor's letter, No. 1001, of the 12th July, 1836, for referring to the Statements' Committee, all additions and alterations to Periodical Statements in the Revenue Department, has not been very regularly observed.

EXTRACT FROM PARA. 2 OF A LETTER ADDRESSED TO THE COMMITTEE FOR THE REVISION AND CONSOLIDATION OF PERIODICAL REVENUE RETURNS.

"A rule founded on these principles must be circulated for the guidance of all the Authorities subordinate to the Sudder Board, and that Body will be requested not to direct the submission of any Periodical Return, nor to alter any Statement after it shall have been revised and approved by your Committee, without the previous sanction of Government."

No. CCCCXXXVII.

TO THE COMMISSIONERS OF REVENUE.

March 20, 1838.—No. 24.

No. 437. MISC. DEPT.

Sale Advertisements to include a specification of the date from which the accumulation of arrears for which Estates are advertised for sale may have commenced.

AS it appears that it is customary with many Collectors to omit in their Sale Advertisements, a specification of the date from which the accumulation of the arrears for which the Estate is advertised for sale may have commenced, the Board request that you will instruct the Collectors and Deputy Collectors within your Division to be careful to insert this particular in future.

2. It may be, the Board bid me observe, advisable to acquaint the Collectors subordinate to you that the object of this Order is to provide for all arrears, both principal and interest, up to the date of the Sale Advertisement, being invariably included in that notification, and any omission in this respect in future will involve a serious responsibility.

No. CCCCXXXVIII.

TO THE COMMISSIONERS OF REVENUE.

March 20, 1838.—No. 25.

No. 438. MISC. DEPT.

Boundaries of every Muhal and every Mouzah, the.

IT has been brought to the notice of the Sudder Board of Revenue by the Deputy Surveyor General, that it is not the invariable practice of all

Circular, No. 438. March 20, 1838.

Jumma of which is recorded, to be clearly defined and mapped on survey.

the Revenue Surveyors to define in their maps the boundary of each distinct Muhal or Mouzah recorded with a separate Jumma, as well as of each village—it would even seem that sometimes 2 or 3 villages have been mapped together without any demarkation of boundaries. This the Board consider very objectionable, and the Deputy Surveyor General has been requested to enjoin its discontinuance, and to take care that the boundaries of every Muhal and every Mouzah, the Jumma of which is recorded, shall be clearly defined and mapped on survey.

No. CCCCXXXIX.

TO THE COMMISSIONERS OF REVENUE

No. 439. Misc. Dept.

Misconstruction of Circular Orders of 8th Nov., 1836. Demand, as fixed by the original Kistbundee not to be anticipated.

March 27, 1838.—No. 27.

I AM instructed by the Sudder Board of Revenue to transmit copy of a letter from the Commissioner of Moorshedabad, on the subject of a misconstruction of the Board's Circular Orders of the 8th November, 1836, and to inform you that the Board entirely concurring in Mr. Lowis' view of the case, desire to be informed whether an error similar to that noticed by him has obtained in any of the Districts of your Division.

2. The Orders of Government and the Board's Circular above referred to, do not authorize the Revenue Officers in any case to anticipate the demand as fixed by the original Kistbundee established at the time of settlement—and the demand of the consolidated Kist or Kists must be so timed as not in any way to infringe on that engagement.

LETTER FROM THE COMMISSIONER OF MOORSHEDABAD, TO THE SUDDER BOARD OF REVENUE, FORT WILLIAM.

In case the same error have been made elsewhere, I have the honor to state, for the information of the Board, that in the Moorshedabad District, the Circular Orders of the 8th November, 1836, forwarded with the Board's of the 26th idem, No. 55, have been so construed as in some cases to anticipate the demand of Government according to the original engagement against the Malgoozars; that is, one of the two (or of the three Kists as the case may be) according to the reduced number of Kists, prescribed in the Orders quoted, have been made to comprize more of the annual Revenue than was due, up to the date of enforcing payment, according to the original Kistbundee. Sales have been made enforcing these demands for money which, according to the engagements of the parties at the time

of the settlement, was not due. Such arbitrary demand I consider altogether illegal, and I have accordingly reversed the sales to which I refer, as the Board will learn from a perusal of the accompanying letter of this date to the address of Mr. Collector Forbes, and which I take the liberty of forwarding as containing a full exposition of my view of the case.

Circular, No. 439. March 27, 1838.

LETTER FROM THE COMMISSIONER OF MOORSHEDABAD, TO THE COLLECTOR OF MOORSHEDABAD.

In reply to your letter of the 27th January, No. ——, I have to state that there is nothing, in my opinion, in the Circular Orders of the 8th and 26th November, to which you refer, to warrant the course you have adopted, of enforcing payment of their revenue by the Malgoozars of Moorshedabad before it fell due.

2. These Orders were meant, I apprehend, as a relief to the people. The petty proprietor paying 10 Rupees was not to be harassed by notices of sale, &c. when each minute subdivision of his yearly payment fell due according to his original Kistbundee; but payment was to be enforced only once in the year, and that of course after the whole was due; so in other cases, the first of the two Kists of the proprietor paying 50 Rupees, should only have embraced that portion of his yearly Revenue actually due according to his original Kistbundee, upon the day fixed for the payment of the aforesaid first Kist; and the proprietor paying 100 Rupees ought not to have been called upon for the exact third part of that sum at the end of the first four months of the year, but only for the portion of his Revenue due up to that time according to his original engagement.

3. As the arbitrary enforcement of the payment of money before it falls due, is identical with the exaction of money which is not owing at all, I am satisfied that the sale for an arrear not due according to the engagement actually entered into by the Malgoozar would not stand in any Court of Justice, and that the mere order of any authority, without a distinct act of Legislature could not do away with the illegal characteristic of such a proceeding.

4. With reference to the third para. of the letter now replied to, I have to request that the enforcement of the Government demand be made on the principle above laid down, consulting to the utmost the convenience of the people, upon the principle laid down for Behar in Section 86, Regulation VIII. of 1793, but in no case anticipating the Government demand without their express consent.

5. The sales of most of the land mentioned in your memorandum have been already formally reversed; the others shall follow as the account sales are received.

No. CCCCXL.

TO THE COMMISSIONERS OF REVENUE.

No. 440.
MISC. DEPT.

Omission to return original documents with the orders on a case to be brought to the Board's notice.

March 27, 1838.—No. 28.

IT having occasionally happened that original documents have not, with the orders on the case, been returned from this office, to the Authorities from whom they were received from oversight of the person charged with that duty, I am directed by the Sudder Board of Revenue to request that whenever such an oversight may occur, you will immediately bring the circumstance to their notice.

No. CCCCXLI.

TO THE COMMISSIONERS OF REVENUE.

No. 441.
MISC. DEPT.

Number, date, and subject of letters replied to, and of correspondence referred to, to be given.

April 3, 1838.—No. 29.

I AM directed by the Sudder Board of Revenue to call your particular attention, and that of your subordinates, to the accompanying copy of the late Board's Circular Orders, No. 4511, dated the 28th August, 1827.

2. You will be pleased, in conformity therewith, to specify on all occasions not only the number, date, and subject of the letter to which you reply, but also invariably give the dates, and numbers of correspondence to which you may have occasion to refer, in the body of your letters.

TO THE COLLECTOR OF———

As a very great convenience would be derived in the Record Department of this office if, in acknowledging the receipt of letters from the Board of Revenue, you were to specify the number of the letter to which you are replying, as well as the date and subject, I am directed by the Board of Revenue to request that you will do so in future.

No. CCCCXLII.

TO THE COMMISSIONERS OF REVENUE.

No. 442.
MISC. DEPT.

Transmitting extract from Resolution of Govern-

April 17, 1838.—No. 31.

IN conformity with Orders of Government, dated 27th ultimo, I am directed by the Sudder Board of Revenue to transmit, for your information and

guidance, and that of your subordinates, the accompanying extract, paras. 1 to 6, from the Resolution of the Government of India in the Revenue Department, dated 26th March, 1838.

Circular, No. 442. April 17, 1838.

EXTRACT FROM THE RESOLUTION OF THE GOVERNMENT OF INDIA IN THE REVENUE DEPARTMENT.

ment of India, relative to the cultivation of Sugar-cane, enforcing the principle that assessment is to be based on the quality, productiveness and other advantages of soil, and not on any particular description of crop.

RESOLUTION. It is satisfactory to the Honorable the President in Council, as it is also to the Right Honorable the Governor General of India, to whom these papers have been submitted, to perceive from their perusal that the just principle as laid down by the Honorable Court, that lands appropriated to the growth of Sugar, should be subject to the same assessment as land of the same quality and advantages under ordinary crops, seems to have been, as far as the Government and its Officers are concerned, fairly, though not without occasional exemptions, acted upon throughout British India; and his Honor in Council has no doubt that the attention which has now been attracted to this subject, the almost general admission, though in some instances with some confusion of argument, of this principle, and the caution which will be inculcated in cases in which a deviation from the right course has been brought to notice, will, in framing the basis of a general revenue assessment, or with lands under public control, secure a general acquiescence in the wishes of the Honorable Court and of the Government.

2. It is clear, however, the President in Council remarks, that the frequent want of capital among the cultivating classes must interfere materially, in practice, with the operation of the principle of adjusting the rent of land according to its productive powers. For land of the best quality will sometimes be found in the possession of a ryot, having a right of perpetual occupancy, without capital, intelligence, or enterprise sufficient to enable him to turn it to the best account. In such a case, it is obvious that though in theory the land ought to be valued according to its productive powers, or at least according to the rate which competition, if the land were let to the highest bidders, would assign to it, its rent must, in fact, be regulated by the powers of its cultivator; whilst the next field, paying, perhaps, twice as much rent, is yielding a double profit to the tenant. This state of things appears from the passage quoted on the margin from Mr. Commissioner Williamson's report of the 8th October, 1836, to have suggested to the mind of the Acting Collector of Ahmedabad, a doubt as to the propriety of the change in the system of assessment directed by the Honorable Court; but it is clear that it is far better that the Government should bear the loss of revenue resulting from the poverty and ignorance of the lower classes of its agricultural subjects, until it can remedy those evils by giving them instruction and better institutions,

"The only objection stated by the acting Collector is, that the cultivation of valuable crops being very much more expensive, than that of the ordinary grains, requires considerable capital, and that, consequently, in cases where valuable land capable of producing such crops, belongs to persons in various circumstances, the assessment may be a very fair one, but from the owners being unable to take full advantage of the powers of the soil, the rate will be more than they can pay, and they will either be ruined, or forced to throw up their land, instead of finding the assessment suit itself to the crops they may be able to grow, as it does at present."

Circular, No. 442. April 17, 1838.

than that a self-destructive attempt should be made to find compensation for that loss, by imposing an additional cess upon the intelligent employment of capital in the cultivation of the more valuable products.

3. It seems also necessary to point out, as a caution, that some misconception, some false reasoning, and possibly something of error appear to have arisen from the fact, that the land appropriated to the cultivation of Sugar, will generally be good and well irrigated, and well situated; and though the value of the crop is said not to be taken as the ratio of rent, yet it has been taken as a proof of the productiveness of the soil, which is admitted to be the fairest ratio of rent. It is undoubtedly true, that the actual produce must always be considered in estimating the productiveness of land. But it is obvious, that if large profits should be derived from the cultivation of Sugar, or other superior products, upon rich lands, capital will be applied to bring the poorer into competition with the richer soils, and a test of profit as derived from the actual produce, will be a false one, until the party by whom capital has been invested in the manner stated, have recovered it with interest from the profits of his speculation; after which period, of course, the poorer soil improved and rendered capable of bearing the more profitable crops by the application of capital, will be in exactly the same predicament as the soils naturally more fertile. It must, therefore, be strongly impressed upon those who have to fix the Government tax on land, that they should look to soil, to climate, to productiveness and other advantages, and not to the particular crop, that may be cultivated, for their guidance. The Sudder Board in Bengal will be instructed in the instances in which a deviation from this principle, as has been the case in Arracan, or any hazard of misapprehending it, as appears to be possible in Cuttack,—has been brought to notice in the reports which they submitted to the Deputy Governor, or may manifest itself in any future proceedings of the Mofussil authorities, clearly and decisively to state the views and the wishes of the Government. An intimation of a similar tenor will also be conveyed to Bombay, in portions of which Presidency, a partial exception to the more salutary practice, appears, to a greater degree, to have prevailed.

4. The President in Council observes, that the Board in Calcutta seem to understand it to be the wish of the Government especially to stimulate the cultivation of Sugar. It is the wish of the Government to see it relieved, as far as financial circumstances will, at present, permit, from all discouragement and impolitic taxation; but his Honor in Council is far from desiring that encouragement should be given to it, over any other produce of the land, for the same, and in some instances, greater advantages would be derived to Great Britain and to this country, in the successful cultivation of Hemp, of Cotton, of Silk, and of a variety of other substances than in that of Sugar. No such special encouragement, therefore, as the exemption from stamp duties of Sugar transactions as suggested by the Sudder Board, can properly be granted. Indeed, the facts in regard to the exports of Sugar and Rum to Great Britain during the years 1835-36 and 1836-37, respectively stated on the

Circular, No. 442. April 17, 1838.

	1835-36.	1836-37.
	Rupees.	Rupees.
Great Britain, ...	16,89,958	33,20,747
Bombay and Coast of Malabar,	18,27,988	12,80,032
Arabian and Persian Gulfs, ...	2,69,921	2,66,916
	Rs. 37,87,867	48,67,695

margin, demonstrate that the equalization of duties on the former article, has greatly stimulated the shipments to the home market and probably production; the prices obtained, as they appear upon the price-current last received, prove the experiment will be abundantly tried; and the profit which will be reaped upon the transactions, in which the Sugar has been well prepared, will be more efficacious towards encouraging its careful manufacture, than any premium of the nature proposed that could be granted by Government.

5. The reference to the Agricultural Society, founded upon the recommendation of the Calcutta Board of Revenue, as quoted on the margin, must, in the first instance, be confined to a request for information upon the nature of the Otaheite, which his Honor in Council presumes to be the same as the Mauritius cane, upon its growth, its mode of cultivation, its success in different Districts and the estimation in which it is held; for he supposes that any quantity of the cane may now without difficulty be obtained in India, and the expensive project of freighting a ship for its importation need not be entertained. Indeed, the President in Council is of opinion, that in such cases the Government should rarely do more than promulgate such information as may be depended upon, and leave it to others to act upon it as may best seem to them likely to promote their interests. In regard to the present matter, his Lordship the Governor General states, that, "it has come within his own observation that in some Districts, the cultivation of the Otaheite cane is not altogether popular, from its being supposed to be more liable to destruction by insects than the commoner descriptions of plant, and that in another District, though yielding abundance of syrup, which for purposes of confectionery, finds a good price in the bazar, it is for the manufacture of exportable Sugar said to be comparatively unprofitable." It certainly behoves the Government to be very cautious in taking any step, by which it might become, even indirectly, responsible for the speculations of individuals in the culture of this or any other particular description of Sugar-cane.

"The quality of the cane may also be much improved by the introduction of canes of a kind superior to those of ordinary native cultivation, and were the Government to import direct from Otaheite independently, or in connection with the Agricultural and Horticultural Society, a cargo of cuttings, and then distribute them among the Khas Muhals and generally throughout the country, either gratis, or at the lowest remunerating price, there can be no question that the object in view would be materially facilitated."

6. The questions connected with the excise on Rum, discussed in the papers noted on the margin, will be referred for consideration to the General Department, as will also the duty of applying to the Home Authorities for the same equalization of the duties upon Rum, as has been accorded in regard to Sugar, upon which point the opinion of the Right Honorable the Governor General entirely concurs with that expressed by his Honor in Council in para. 10 of his Officiating Secretary's letter to Mr. Secretary Macnaghten, dated the 15th of January last.

Para. 29 of Calcutta Sudder Board's Report of 28th of December, 1837.

Para. 9 of Mr. Officiating Secretary Mangles' letter to Mr. Secretary Macnaghten, dated 15th of January, 1838.

Para. 5 of Mr. Secretary Macnaghten's reply of the 16th ultimo.

No. CCCCXLIII.

TO THE COMMISSIONERS OF REVENUE.

No. 443.
MISC. DEPT.
Farther instructions explanatory of the form of Account Sale.

May 1, 1838.—No. 32.

WITH a view to obviate any misunderstanding that may arise, and to ensure uniformity in the preparation of Account Sales, I am directed by the Sudder Board of Revenue, in continuation of my Circular, No. 2, of the 9th January last, to forward, herewith, for your information and guidance, copy of a letter, No. 133, this day addressed to the Officiating Commissioner of Patna, in explanation of the form previously sanctioned.

TO THE COMMISSIONER OF PATNA.

I am directed by the Sudder Board of Revenue to acknowledge the receipt of your letter, No. 2138, dated the 10th ultimo with its accompaniment, requiring further information relative to the form of Account Sale, circulated for adoption in my letter, No. 2, of the 9th January last.

Question 1.

2. The Board desire me to observe in reference to your suggestions that in column 7 should be entered only the balance due *on* the advertisement, *i. e.* the advertised balance with interest to the date of advertisement, less the amount payments made to the day of sale.

Question 2.

3. Other orders of the Board provide that every advertisement of sale shall include the *entire* balance (whether hal or bukya) outstanding at the date of advertisement, but being due one complete month before that date, and Collectors will be held strictly responsible for any deviation from this rule.

4. In column 8 must be entered the balance which has accrued subsequent to the date of that noted in the advertisement, and up to the day of sale.

5. You will, of course, understand that an Estate is liable to sale only for the arrears exhibited in column 7. Those included in columns 8 and 9 are added merely to shew the amount which is to be provided for out of the proceeds of the sale.

Question 3.

6. The total balance in column 10 will be composed of the several sums exhibited in columns 7, 8 and 9.

7. In conclusion, I am desired to request that the headings of columns 7 and 8 may be altered as follows:

Col. 7. "Advertised balance, principal and interest still due, or at the time of putting up the lot."

Col. 8. "Subsequent demands with interest up to the day of sale, to be provided for from the proceeds of sale."

No. CCCCXLIV.

TO THE COMMISSIONERS OF REVENUE.

May 8, 1838.— No. 33.

No. 444.
MISC. DEPT.
Correction of 2nd paragraph of C. O. No. 24, dated 20th March, to prevent misapprehension of the intent of the Circular.

IN order to prevent any possible misapprehension on the part of the Collectors of your Division, regarding the intent of the 2nd paragraph of Circular Order, No. 24, dated 20th March, I am directed by the Sudder Board of Revenue to request that you will instruct them to insert the words "*legally due*" immediately after the word "*interest*" in the paragraph in question.

No. CCCCXLV.

TO THE COMMISSIONERS OF REVENUE.

May 15, 1838.—No. 34.

No. 445.
MISC. DEPT.
Securities of Darogahs, &c. of Salt Dept. &c. Timely intimation to be given to the Officers of the Salt Dept. when sales of property pledged as security by Darogahs and others in the Salt Dept. for arrears of revenue take place.

I AM directed by the Sudder Board of Revenue to subjoin extract from a letter from the Secretary of the Board of Customs, Salt and Opium, on the subject of securities of Darogahs, &c. of the Salt Department, to which they request your attention.

2. You will have the goodness to instruct the Collectors and Deputy Collectors in your Division to be careful to afford to the Agents and Superintendents in the Salt and Opium Departments, timely intimation of sales of property circumstanced as described in the extracts alluded to.

EXTRACT FROM A LETTER FROM THE ACTING SECRETARY OF THE BOARD OF CUSTOMS, SALT AND OPIUM.

PARA. 6. Two Officers of the Salt Department, who are familiar with the details of the revenue branch of the service,* have suggested as follows: that a list of the property pledged in security by Darogahs, &c. in the Salt Department should be furnished half-yearly to the Collector, in whose jurisdiction the property lies, with a request that when a sale of property so pledged be finally confirmed, he, the Collector, would be pleased to direct (a standing order to that effect being recorded in the Collector's Office) his Serishtadar, or competent Officer, to forward official intimation to the Agent or Superintendent, as the case may be, to enable the latter to require fresh security from the party whose security has become void by the sale in question. It is further observed that as the principal sales take place twice a year, a compliance with this recommendation would entail very little trouble on the Collectors.

* Mr. A. Trotter and Mr. Belli.

Circular, No. 445. May 15, 1838.

7. It is with reference to the above points that this Board is desirous of advice from the Sudder Board of Revenue. Should the Sudder Board see nothing likely to impose unreasonable trouble or otherwise objectionable in the proposition to require the Collectors' assistance in the manner suggested, they would perhaps, in that case, be pleased to issue such instructions as may be necessary, to those Officers who are under their authority, and this Board will give further directions on the subject to their own subordinates.

No. CCCCXLVI.

TO THE COMMISSIONERS OF REVENUE.

No. 446. Misc. Dept. Rules for bringing Muhals on, and expunging Muhals from, the Towjee.

May 29, 1838.—No. 35.

I AM directed by the Sudder Board of Revenue to communicate for your information and that of your subordinates, extract of a letter paras. 4, 5, 6, 7 and 8 from the Officiating Secretary in the Revenue Department, on the subject of the entry of Muhals upon, and their removal from, the Towjee.

2. The Board desire to be informed what has hitherto been the practice in the several Districts of your Division, and you will be pleased to mention any objection that may occur to you to the Rules now communicated,

3. In the mean time you will be careful to see that those Rules are observed in the preparation of the Towjees.

EXTRACT FROM A LETTER FROM THE OFFICIATING SECRETARY TO GOVERNMENT IN THE REVENUE DEPARTMENT.

Para. 4. I am directed to take this opportunity of observing that some inaccuracy of practice is understood to prevail in certain Districts under the Board, with regard to the entry of Muhals upon, or their removal from, the Towjee. In the Deputy Governor's opinion the following should be the invariable Rule on this head.

5. All Muhals *settled*, whether permanently or temporarily, whether with a malgoozar, or a farmer, or ryotwar, of which the settlement has been confirmed by competent Authority, should be *on* the Towjee of the District; and those to be newly placed there under this Rule, should be entered immediately on receipt of confirmation of settlement from the Government or the Board.

6. But this is not to comprise Muhals not hitherto in the Towjee awaiting settlement, which pending the proceedings of the settling Officer, are temporarily farmed out or given in charge to individuals.

7. A Muhal once on the Towjee should never be struck off without the sanction of Government, and no Muhals should be struck off by reason of being purchased

by Government, as is understood sometimes to be done. If any Muhals be in the latter predicament, they should at once be restored to their place in the Towjee.

Circular, No. 446. May 29, 1838.

8. The *only* reason which admits of a proposal to Government to strike a Muhal off the Towjee is, that it has been lost altogether by the action of rivers or other similar causes.

No. CCCCXLVII.

TO THE COMMISSIONERS OF REVENUE.

May 29, 1838.—No. 36.

No. 447. Misc. Dept.

Commissioners whose salaries are limited to 35,000 Rs. are authorised to draw 250 Rs. travelling allowance.

I AM directed by the Sudder Board of Revenue to send you the accompanying copy of a letter from the Government in the Revenue Department, under date the 8th instant, No. 805, and of its accompaniment, from which you will observe that Commissioners whose salaries are limited to 35,000 Rupees per annum, are authorized to draw travelling allowance at the rate of rupees 250 per mensem during their actual absence on tours of duty from the sudder station.

LETTER FROM THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

Letter from Chittagong Commissioner, dated 26th March, 1838. (No. 16.)
Ditto Moorshedabad, dated 31st March, 1838.
To Officiating Secretary Supreme Government, dated 10th April, 1838. (No. 615.)
From ditto in reply (No. 54), dated 30th April, 1838.

Revenue. I am directed by the Honorable the Deputy Governor of Bengal to request, that you will lay before the Board, copies of the correspondence noted on the margin, in order that the purport thereof may be communicated by them to the several Commissioners of Revenue.

LETTER FROM THE COMMISSIONER OF CHITTAGONG, TO THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL.

I have the honor to refer to the orders of the Government of Bengal, communicated in Mr. Secretary Mangles' letter, No. 104, dated 26th January, 1836, by which a travelling allowance of Co.'s Rs. 3,000 per annum is assigned to the officer actually performing the duties of the office of Commissioner of the 16th Division, and to solicit, as the Civil Auditor has declined to pass my bills for that amount, that that Officer may be instructed to continue to audit them as heretofore.

2. I would respectfully submit to his Honor the Deputy Governor of Bengal, that, effectually to supervise the proceedings of the numerous surveying, measuring, settling and collecting Officers employed under me in this Division, and a large portion of them (I allude to the Uncovenanted Deputy Collectors in Zillah Chitta-

Circular, No. 447. May 29, 1838.

gong) and the Surveyors of Chittagong and Buldakhall subject to my immediate control, an ubiquity of motion involving a very considerable expense, more than was required at the time these orders were issued, is necessary, and I do not believe it to be his Honor the Deputy Governor's wish or intent that the more I exert myself in the supervision and personal direction of my subordinate Officers, the less should be the remuneration allowed by the Government for my services—a necessary consequence of my being deprived of the above travelling allowance.

4. I would further respectfully take the liberty to remark that in the prosecution of my duty in this Division, I have to visit portions of the Dacca and Mymensing Districts, as a portion of Pergunnah Buldakhall lies in these Districts, and under the circumstances stated, I solicit, at the hands of Government, a continuation of the travelling allowance awarded by them to my predecessors for the performance of the duties of this office.

LETTER FROM THE COMMISSIONER OF BAULEAH, TO THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL.

I have the honor to request that you will submit, for the consideration of the Honorable the Deputy Governor, this application to be allowed to draw the usual travelling allowances paid to Commissioners from the date of my appointment to this Division. The Division is the most extensive in Bengal, being about 400 miles in length; and as the Districts are nearly all unhealthy, I hope I shall be considered entitled to the same remuneration as other officers of the same grade.

LETTER FROM THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE GOVERNMENT OF INDIA.

I am directed by the Honorable the Deputy Governor of Bengal to forward, in order to their being laid before the Honorable the President in Council, the accompanying letters from the Commissioners of Chittagong* and Moorshedabad† soliciting travelling allowances.

* No. 16, dated 26th March, 1837.
† Dated 31st ditto.

2. Under the Resolution of the Government of Bengal, dated 20th October last, and approved by the Supreme Government on the 30th of the same month, Rs. 3,000 per annum were granted to Mr. Gordon, Commissioner of Dacca, as "the only Officer of that grade affected by the abolition of the Bauleah Division who does not receive travelling allowance." Since that time Mr. Jackson having succeeded Mr. Lowis at Moorshedabad, has precisely the same claim to a travelling allowance as Mr. Gordon had, and in His Honor's opinion should receive it.

3. Mr. Harvey's claim, though not precisely similar in circumstances, is yet in the Deputy Governor's opinion quite as strong as Mr. Jackson's, and should be conceded accordingly.

LETTER FROM THE OFFICIATING SECRETARY TO THE GOVERNMENT OF INDIA, TO THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL.

Circular, No. 447. May 29, 1838.

REVENUE. I am directed to acknowledge the receipt of your letter, No. 615, dated the 10th instant, with its enclosures; and to request that you will inform the Honorable the Deputy Governor of Bengal, in reply, that as the President in Council thinks it very desirable, that the several Commissioners of Revenue appointed since the receipt of the Honorable Court's orders, limiting the salary of that office to Co.'s Rs. 35,000 per annum, should be encouraged to move frequently about their respective jurisdictions, many of which have recently been increased in size by the abolition of the 13th or Bauleah Division, and in all of which very extensive and important settlement operations are in progress, he is pleased to authorize the grant to those Officers of travelling allowance at the rate of Rs. 250 per mensem, to be drawn during their actual absence on tours of duty from their respective sudder stations.

2. This travelling allowance to be reckoned by the day, will be drawn by the Officer actually in charge of the Commissionership, whether a permanent incumbent or officiating for that functionary.

3. This arrangement does not supersede that sanctioned on the 30th of October last, in relation to Mr. Commissioner Gordon.

4. The original papers which accompanied your letter are herewith returned, copies thereof having been kept for record.

No. CCCCXLVIII.

TO THE COMMISSIONERS OF REVENUE.

May 29, 1838.—No. 37.

No. 448. MISC. DEPT.

Reports of settlements submitted for confirmation to make mention of certain particulars in Reg. IX. of 1825 cases.

THE Sudder Board of Revenue have frequently had occasion to notice important omissions in the reports of settlements submitted for confirmation, and in the manner in which subordinate Lakhiraj tenures have been disposed of by the settling Officers.

2. You will be pleased to require all settlement Officers, subordinate to your jurisdiction, to certify in their reports that the prescribed notices were issued, and the cases duly disposed of under the provisions of Section 5, Regulation IX. of 1825, and also that in cases in which they may have upheld such tenures, copies of their decisions have been transmitted to the Commissioner of Revenue, as required by Section 4, Regulation III. of 1828.

No. CCCCXLIX.

TO THE COMMISSIONERS OF REVENUE.

No. 449.
MISC. DEPT.

Rule for regulation of the grant of Malikana in cases of settlement of resumed Lakhiraj lands made with late Lakhirajdars, in supersession of Nos. 3, 4, and 5 of the Badshahee Rules and Nos. 4, 5 and 6 of the Hookamee Rules.

May 29, 1838.—No. 38.

I AM directed by the Sudder Board of Revenue to send you, for the information and guidance of the several settlement Officers in your Division, the accompanying copy of the Orders of Government in the Revenue Department, under date the 8th instant, No. 796, directing that the accompanying new Rule for the regulation of the grant of Malikana, in cases of settlement of resumed Lakhiraj lands being made with the late Lakhirajdars, be substituted for the Rules Nos. 3, 4, and 5 of the Badshahee, and Nos. 4, 5, and 6 of the Hookamee Rules approved by Government on the 5th June last.

LETTER FROM THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. In reply to your letters No. 86 of the 27th February last, and No. 229 of the 1st instant, with their respective enclosures, I am directed by the Honorable the Deputy Governor of Bengal to communicate, for the information and guidance of the Board, the annexed Rule for the regulation of the grant of Malikana in cases where the settlement of resumed Lakhiraj lands is made with the late Lakhirajdars, which his Honor, with the sanction of the Honorable the President in Council, has been pleased to substitute for Rules Nos. 3, 4, and 5 of the Badshahee, and Nos. 4, 5, and 6 of the Hookamee Rules, approved by the Supreme Government on the 5th of June last.

RULE.

When the settlement of lands included in a resumed grant shall be made with the Lakhirajdars, if the person claiming to be proprietor or Malik of the lands, shall have received Malikana in money, kind or land, within the twelve years antecedent to the resumption of the tenure, or have preferred a well founded claim thereto before a competent tribunal within that period, he shall, after the resumption, receive from Government in perpetuity an annual allowance, which shall not in any case exceed 10 per cent. on the net rental,* at the time of settlement, to be paid to him by the Collector.

* NOTE. By net rental is meant the rental minus the usual deduction for expences and risks.

No. CCCCL.

TO THE COMMISSIONERS OF REVENUE.

May 29, 1838.—No. 39.

No. 450.
MISC. DEPT.
Payment and audit of monthly bills of Surveyors.

I AM directed by the Sudder Board of Revenue to transmit to you, for the information and guidance of the Collectors and Deputy Collectors, in charge of Treasuries in your Division, copies of a letter from the Deputy Surveyor General to the address of the Secretary to Government, Revenue Department, and of the Government Order, received in reply, relative to the payment and audit of the monthly bills of Surveyors.

LETTER FROM THE DEPUTY SURVEYOR GENERAL, TO THE OFFICIATING SECRETARY TO THE GOVERNMENT OF BENGAL.

The delay and inconvenience which attend the existing mode of auditing the Survey bills in Bengal, having been represented by some of the Surveyors, I do myself the honor to annex extract of a letter from Mr. Secretary Macsween, dated 25th November, 1833, and to suggest that the mode therein proposed (which has since been followed in the North Western Provinces) be in future adopted respecting the monthly bills of the Eastern Surveys.

2. The document above referred to was not at hand when my countersignature was adverted to in No. 105 of 12th January last.

EXTRACT OF A LETTER FROM MR. SECRETARY MACSWEEN, TO THE SUDDER BOARD OF REVENUE, WESTERN PROVINCES.

His Lordship in Council concludes that the expense charged in these bills for Native scholars is included in the establishments sanctioned on the 22nd September last, and is not in excess of those establishments, and it occurs to him that as soon as the new establishments shall have come into operation, the *authorized* Survey charges of all the Divisions should be included in one abstract monthly, the Deputy Surveyor General should be authorized to pass all the items that have been sanctioned by Government, and the original bills being returned to the parties with Captain Bedford's endorsements will be sufficient authority for the payment of the amount by the disbursing Officers, who will transmit the abstract to the Civil Auditor. The Civil Auditor will consider the superscribed order as sufficient authority to audit the bills within the authorized scale of each establishment—the necessary details being as usual entered on each schedule, with a declaration on honor by the Surveyor drawing for the amount.

Circular, No. 450. May 29, 1838.

LETTER FROM THE OFFICIATING SECRETARY TO GOVERNMENT, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. In reply to your letter No. 182 of the 17th instant, I am directed by the Honorable the Deputy Governor of Bengal to forward for the information of the Board, copy of a letter this day addressed to the Civil Auditor.

The enclosures of your letter are herewith returned, copies having been kept for record.

LETTER FROM THE OFFICIATING SECRETARY TO GOVERNMENT, TO THE CIVIL AUDITOR.

REVENUE. I am directed by the Honorable the Deputy Governor of Bengal to transmit copy of a letter from the Deputy Surveyor General, with its enclosure, and to request that the course proposed by him for the audit of the monthly bills of the Eastern Surveys may, in future, be adopted.

No. CCCCLI.

TO THE COMMISSIONERS OF REVENUE.

May 29, 1838.—No. 40.

No. 451. MISC. DEPT. Penalty attaching to Covenanted Officers employing their subordinates in matters of private trust.

AN instance having come under the notice of Government of an Officer holding the situation of Collector and Magistrate, employing his Treasurer in a matter of private trust, in contravention of Section 13, Regulation II. of 1793, and Clause II. Section 2, Regulation VIII. of 1825, I am directed by the Sudder Board of Revenue, in conformity with Orders of Government, dated the 15th instant, to desire that you will direct the attention of your subordinates to the Regulations quoted, and point out to them the severe penalty to which they may be made liable by any infraction of their provisions.

No. CCCCLII.

TO THE COMMISSIONERS OF REVENUE.

June 8, 1838.—No. 41.

No. 452. MISC. DEPT. Quarterly Returns of settlements how to be prepared.

THE Sudder Board of Revenue having had before them some of the Quarterly Returns of settlements submitted in conformity with Circular Orders of the 27th October, 1837, No. 78, direct me to communicate the following instructions.

Circular, No. 452. June 8, 1838.

2. The statements contain, as required, settlements of each description specified in the Circular Order above referred to, including all temporary leases preparatory to settlements properly so called. One of the objects contemplated by Government in exacting these Returns, was to afford a check by which the Revenue Accountant could note the additions to, or changes in, the Rent-roll, but as temporary arrangements of the nature adverted to involve no such change, the insertion of them, in detail, not only entails unnecessary trouble upon the Local Officers, but is likely to lead to confusion.

3. You will be pleased, therefore, in preparing these Returns, to enumerate in detail only settlements properly so called, which involve a change in the District Towjee; and you will add, for the Board's information, in one of the duplicate Returns, a memorandum shewing the number and aggregate Jumma of the preparatory temporary settlements which you may have sanctioned in each District.

No. CCCCLIII.

TO THE COMMISSIONERS OF REVENUE.

June 12, 1838.—No. 42.

No. 453. Misc. Dept.

Reasons to be recorded on proceedings, when a sale does not take place on the advertised date.—Reports of amlah as to payment of balance to be tested.

I AM directed by the Sudder Board of Revenue to request that you will instruct the several Collectors, subordinate to you, whenever they may omit to hold a sale on the day specified in the advertisement (the balance not having been liquidated) to record distinctly on their proceedings the reasons which may have led to the omission.

2. You will also inform the Collectors, that in all cases where a sale is prevented by the balance being reported to have been paid, it is their bounden duty to test such reports by every available means at their command; and that on the omission of so important a duty, they will be held responsible for any amount for which temporary credit may be given to a defaulter on a false representation of its having been realized.

No. CCCCLIV.

TO THE COMMISSIONERS OF REVENUE.

No. 454.
MISC. DEPT.

Statement of grounds of appeal against a resumption Officer's decree to be sent together with a copy of the decision, to the Board, to enable them to file the necessary pleading in the Special Commissioner's Court. Stamped paper need not be forwarded.

June 16, 1838.—No. 43.

THE Sudder Board of Revenue having had under their consideration the present mode of conducting appeals preferred to the Special Commissioners by the Commissioners of Revenue against the decisions of the resumption Officers, direct me to call your attention to Section 16 of the Rules of Practice annexed to Regulation III. of 1828, and to request that you will, in future, upon referring any case to the Special Commissioner for revision and final orders (which you are of course competent to do of your own authority under the 39th Rule of Practice, circulated by the Board on the 2nd March, 1829), forward to this office a statement of the ground on which you are dissatisfied with the resumption Officer's decree, together with a copy of the decision, upon the receipt of which the necessary pleading will be prepared and filed in the Special Commissioner's Court.

2. In consequence of an arrangement recently sanctioned by Government for supplying this office with the Stamps required for the conduct of Government suits pending in the Presidency Courts, it will not be necessary for you to forward the Stamp paper as has hitherto been the practice.

No. CCCCLV.

TO THE COMMISSIONERS OF REVENUE.

No. 455.
MISC. DEPT.

Instructions to be observed when it is proposed to sell landed property belonging to minors or other disqualified proprietors in satisfaction of private debts incurred by former proprietors, previously to an Estate being brought under the Court of Wards.

July 3, 1838.—No. 44.

THE Sudder Board of Revenue having ascertained the sentiments of the Honorable the Deputy Governor on the subject of the sale of landed property belonging to minors or other disqualified proprietors, in satisfaction of private debts which may have been incurred by former (major) proprietors, previously to an Estate being brought under the jurisdiction and management of the Court of Wards, direct that the following instructions be circulated for the guidance of all Commissioners and Collectors.

2. Whenever it may be proposed to sell a portion of a Ward's Estate, in liquidation of a debt incurred by a former proprietor then not a minor,

it will be necessary for the Commissioner to furnish such information as may satisfy the Board that the debt claimed is justly due, and that its liquidation cannot be so advantageously effected in any other way.

Circular, No. 455. July 3, 1838.

3. The sale of a Ward's Estate in liquidation of debt, though effected by public auction will, of course, be in Law a private transaction, and the Estate so sold will continue burthened with all the liabilities to which it would have been subject, had it been sold in satisfaction of a decree of Court.

4. Should an arrear of Revenue be due to Government from the Estate sold, such arrear should not be deducted from the proceeds of the sale, but should, in the sale advertisement, be declared payable by the purchaser, who would not in that case object to pay the arrear, as he would have regulated his bid with reference to its amount.

No. CCCCLVI.

TO THE COMMISSIONERS OF REVENUE.

July 3, 1838.—No. 45.

No. 456. Misc. Dept. Revised forms for Annual Operation Report with instruction.

I AM directed by the Sudder Board of Revenue to send you the accompanying revised forms* for the annual Operation Report.

2. The object of the Board in making this revision has been to render the forms as simple as possible, so as to obviate all chance of their being misunderstood, and to ensure their accurate and speedy preparation.

3. Explanatory notes have been inserted in the specimen forms herewith transmitted; you will have the goodness to forward a set to each of the Khas Muhal Officers in your Division, and enjoin their heedful and particular attention to the instructions therein contained.

4. Statements F and G are to be discontinued, the information furnished by them being otherwise supplied.

5. The detailed statement D is also dispensed with, and an abstract form has been substituted, shewing, at a glance, the condition in regard to settlement of all the Muhals entered in A and B, and connecting those statements with the Returns of Settlement Operations, C and E, thereby securing accuracy and facility of reference.

These forms have been superseded by more recent ones.

Circular, No. 456. July 3, 1838.

6. The report of the Commissioner by chapters and heads is to be discontinued, and the observations which each statement may appear to call for are to be entered therein in the column of remarks. These observations are to be full and particular, and need not be limited by the size of the column, but may extend, if necessary, over the back of the sheet. With reference to this subject your attention is directed to the Orders of Government, dated 20th December, 1836, promulgated in the Government Gazette of the 24th of the same month, and according to the instructions therein contained, you are required to notice particularly the merits of your subordinates with reference to the results exhibited by the several statements. It will, of course, be at your option to offer any general or comparative remarks in the letter with which the Operation Statements are submitted.

7. A sufficient number of sets of the new forms will be supplied to you immediately, and as the Returns have been so much abbreviated and simplified, and as (if the Accounts and Registers are duly kept) there can be no difficulty in filling up the forms, nor any reason why the exertions necessary to that end should not be as easily made in July, as two or three months later in the season, the Board earnestly request that in conformity with the former requisition,* and to enable them to meet the pressing demands of Government for early reports of the progress made during the past, and of the proposed operations of the ensuing season, your general report may reach them before the 31st proximo. It will be obvious to you that the value of such Returns must be greatly depreciated by their late receipt; and that the credit of the Revenue administration is materially involved in the ability of the Board to lay a general precis of the proceedings of the Officers subordinate to them, in some of the most important departments, before the Government, and eventually before the Authorities in England, with business-like completeness and punctuality.

* The 15th of August was the day fixed, but in consequence of the alteration of forms, the Board postpone the date, for this year, to the 31st idem.

Circular, No. 456. July 3, 1838.

N

A.

Statement shewing the disposition and management of Estates the bonâ fide property of Government, including Estates purchased at public sales and escheats, also Churs or Islands surrounded by water not fordable, and declared liable to assessment as being Government property under Clause III. Section 4, Regulation XI. of 1825 in the District of from the 1st May, 1837 to 30th April, 1838.

1	2	Demand.			Collections.			9	10	11	12
Muhals.	Number of Muhals.	3 Jumma of 1837-38.	4 Balance outstanding on the 1st May, 1837.	5 Total.	6 On account of 1837-38.	7 On account of former balance.	8 Total.	Charges of collection and management.	Balance on the 30th April, 1838.	Remarks by the Collector.	Remarks by the Commissioner.
Farmed on temporary leases, ...	..	..	..	..	..	..	..	..	..		Statements A and B are intended to shew the results of the management of the Khas and resumed Muhals, and the remarks must therefore explain the means adopted to this end, with a notice of the result. The state of the balances will of course be specially remarked on, and the Collector and Commissioner respectively will comment in terms of commendation or otherwise, as the case may be, upon the conduct of their subordinates. The Collector must invariably mention in his remarks the amount of the Collections and amount Jumma of the previous year.
Ryotwarree settlements,	..	..	..	..	..	..	..	..	..		
Seer (Estates under the immediate management of the Collector or Khas Mahal Officer of which no settlement has been made), ...	..	..	..	..	..	..	..	..	..		
Total, ...											

(a) Memorandum explanatory of the number of Muhals.

Number of Muhals in last year's statement, ...	..
Deduct returned to former Proprietors, expunged as diluviated or otherwise withdrawn, ...	..
Add purchased from 1st May, 1837 to 30th April, 1838, ..	..
Churs, &c.	..
Total, ...	..

Memorandum of purchased Muhals.

Number.	Sudder Jumma borne on the Towjee.			Present Jumma as entered above.		
	Rs.	A.	P.	Rs.	A.	P.

NOTE.—It will of course be understood that column 3 shews the actual Jumma according to which the collections are made and has nothing to do with the Sudder Jumma borne on the Towjee.

Column 9 is to include all extra charges for Tehseeldars, &c., but will not comprehend the salary and establishment of a Deputy Collector or other Officer appointed by Government. The employment of such Officer with a specification of his duties will be noted in the column of remarks.

Farms or settlements concluded during the year are not to be entered *as such* unless the leases have taken effect *within* the year.

(a) It will be perceived that the object of this memorandum is to connect the statement for the year of report with that for the preceding year. The total number of Muhals exhibited in the latter statement is to be brought forward, and the removals and additions which make up the number in the present statement distinctly accounted for.

Circular, No. 456. July 3, 1838.

B.

Statement shewing the disposition and management of resumed Muhals not the property of Government, including Muhals managed by Government Officers on account of the recusancy of the proprietors in the District of from 1st May, 1837 to 30th April, 1838.

1	2	Demand.			Collections.			9	10	11	12
Muhals.	Number of Muhals.	3 Jumma of 1837-38.	4 Balance outstanding on the 1st May, 1837.	5 Total.	6 On account of 1837-38.	7 On account of former balance.	8 Total.	Charges of Collection and management.	Balance on the 30th April, 1838.	Remarks by the Collector.	Remarks by the Commissioner.
Permanently settled, ... Farmed on temporary leases pending settlement. Seer [viz. Estates under the immediate management of the Collector or Khas Muhal Officer of which no settlement has been made.].....										See Remarks in Statement A.	
Total,....											
Detail of the number of Muhals.											
(b) On the last year's statement, ..											
Deduct removed to the District Towjee,											
Settlements, having been confirmed,											
Resumptions reversed in appeal, ...											
Added to the list during the year,											
Total,..											

NOTE.—All resumed Muhals must remain on the list until the settlement is finally confirmed and they are borne on the District Towjee.

Settlements and farms concluded during the year not to be entered *as such*, unless the leases shall have taken effect within the year.

(b) See Note (a) Statement A.

Circular, No. 456.
July 3, 1838.

C.

General statement of progress in settlement effected in the District of between the 1st May, 1837, and the 30th April, 1838.

1	2	Govt. Muhals from statement A.								Resumed Muhals from statement B.								7	8	9
		3 Let in farm.				4 Ryotwarree settlement.				5 Tempy. settlement.				6 Permanent settlement.						
Name of settling Officer.	Period of employment.	Number.	Jumma.			Number.	Jumma.			Number.	Jumma.			Number.	Jumma.			Number of Muhals in which measurements preparatory to settlement have been concluded between 1st May, 1837, and the 30th April, 1838.	Remarks by the Collector.	Remarks by the Commissioner.
			Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.			
																		Note. The Muhals in this column must re-appear in statement E.		The remarks in these columns will contain a full notice of the work performed by the different Officers, and the manner in which it has been done. They will of course explain any apparent deficiencies, and generally give such explanation as may enable the Board and the Government to form a judgment on the operations of the season.

D.

Abstract shewing the state as regards settlement of all the Muhals exhibited in statements A and B.

1	2	3	4	5	6	7
Form.	Total number of Muhals.	Not requiring settlement, as being already permanently or temporarily settled.	Settled during the year from 1st May, 1837 to the 30th April, 1838.	Remaining for following season.	Remarks by the Collector.	Remarks by the Commissioner.
A						This statement is merely intended to connect C and E with A and B, and to ensure accuracy, and facility of reference. These columns should contain any explanation which may appear necessary, regarding the Muhals entered in column 3.
B						
Total, ..						

NOTE.—Column 2 of this abstract must exhibit the same number of Muhals as are entered in statements A and B.
Column 4 will correspond with the aggregate of columns 3, 4, 5, and 6 in statement C.
Column 5 will shew the number of Muhals to be entered in statement E.
The aggregate of columns 3, 4, and 5, will of course make up the number entered in column 2.

Circular, No. 456.
July 3, 1838.

E.

Disposition of settling Officers for the ensuing season of operations.

1	2						3						4						5	6
	Number and estimated Ruqbah and Jumma of Muhals to be settled by him in the ensuing season. (Form A the property of Government.)						Number and estimated Ruqbah and Jumma of Muhals to be settled by him in the ensuing season. (Form B of resumed Muhals.)						Number and estimated Ruqbah of Muhals not provided for in the previous columns to be marked A for Government, and B for resumed Muhals.							
Name of settling Officer.	Number of Muhals.	Estimated Ruqbah.			Estimated Jumma.			Number of Muhals.	Estimated Ruqbah.			Estimated Jumma			Number of Muhals.	Estimated Ruqbah.			Estimated Jumma.			Remarks by the Collector.	Remarks by the Commissioner.
		B.	B.	D.	Rs.	A.	P.		B.	B.	D.	Rs.	A.	P.		B.	B.	D.	Rs.	A.	P.		
																							The nature of the remarks to be inserted in these columns is sufficiently obvious. It has not been thought necessary to detail the *names* of the Muhals for settlement, but any which may be of sufficient importance to require specific mention will of course be noticed here. The means of providing for the operations of the season, and the sufficiency or otherwise of the agency at the disposal of the local authorities are the chief points for consideration.

No. CCCCLVII.

TO THE COMMISSIONERS OF REVENUE.

July 17, 1838.—No. 46.

No. 457.
MISC. DEPT.

Neglect to apply for payment of a pension for a whole year vitiates the incumbent's claim unless sufficient cause is shewn for non-attendance.

IN order to guard more effectually against the frauds practised on Officers in charge of Treasuries by claimants of arrears of pension, the Sudder Board of Revenue, with the approval and sanction of the Government, direct that the neglect to apply for payment of a pension for one whole year shall be held to vitiate the incumbent's claim, unless the cause of non-attendance shall be intermediately represented to the disbursing Officer, and be found on inquiry to be good and sufficient.

2. You will instruct the Collectors and Independent Deputy Collectors in your Division to have a notice to the above effect stuck up in their respective Cutcherries.

No. CCCCLVIII.

TO THE COMMISSIONERS OF REVENUE.

August 7, 1838.—No. 50.

No. 458.
MISC. DEPT.

Extension of modification of Rules of 22nd Feb. 1831, to *all* resumptions.

WITH advertence to the Orders of Government, dated 26th July and 20th December, 1836, communicated to you with the Board's Circulars, No. 39 of 20th August, 1836, and No. 7 of 16th January, 1837, I am directed to transmit for your information and that of your subordinates, the enclosed copy of a letter from Government, No. 1300 of the 24th ultimo, extending the modification of the Rules of 22nd February, 1831, to all resumptions of whatever description. You will not fail to observe that the Government Orders of July and December, 1836, above quoted, referred exclusively to unregistered tenures.

2. You will communicate copies of this letter and of the Government Orders of 24th ultimo to all the Resumption Officers in your Division.

FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

REVENUE. In reply to your letter, No. 133 of the 6th instant, giving cover to a memorandum by Mr. Tucker on the subject of the Rule of the 26th July, 1836, modified by the Order of 20th December following, I am directed to state, that the Honorable the Deputy Governor of Bengal concurs with Mr. Tucker in thinking

Circular, No. 458. Aug. 7, 1838.

that the Rule in question should be extended to all resumptions of whatever description.

2. The Board are, therefore, requested to issue the necessary orders to their subordinates for extending the Rule in the manner suggested.

No. CCCCLIX.

TO THE COMMISSIONERS OF REVENUE.

No. 459. Misc. Dept.

Rules for settling alluvial formations accreting to permanently settled Estates.

August 7, 1838.—No. 51.

THE Sudder Board of Revenue have had under consideration the mode of settlement proper to be adopted in cases of alluvial formations attached to permanently settled Estates, concerning which no uniform course of procedure has hitherto been followed by Settling Officers. The following Rules are, therefore, circulated for their future guidance in such cases.

2. The alluvial accretion being *an increment to the original tenure*, the amount of Revenue which may be assessed upon it is an increase to the Jumma of the parent Estate. When, therefore, the Zemindar agrees to the assessment, and desires to engage as proprietor, the Jumma of the accretion should be added to, and included in, his original tahood; and the parent Estate, with its increment, should be constituted and considered a single Muhal, charged with the aggregate increased Jumma.

3. But if the proprietor should not agree to the assessment, or agreeing to it, should object to include it in his tahood on account of the unstable nature of the accretion, or from any other cause; the land must then be let in farm for a period not exceeding ten years, the usual Malikana allowance being reserved to the proprietor. But as the right of property in the accretion is derived from, and dependent on, the proprietary title to the parent Estate, it must be distinctly understood and recorded in the settlement proceedings that the new lands are to be considered an integral part of the original Muhal, and (as such) that the right of property in them will necessarily pass to the auction purchaser of the parent Estate, in the event of its being brought to sale for arrears of Government Revenue.

No. CCCCLX.

TO THE COMMISSIONERS OF REVENUE.

No. 460. Misc. Dept.

Shikmee tenures under 100 beegahs entitled, on re-

August 7, 1838.—No. 52.

IT very frequently happens that, within the limits of a resumed Muhal, there are one or more subordinate or shikmee tenures under 100 beegahs

Circular, No. 460. Aug. 7, 1838.

sumption, to favorable terms of settlement prescribed by Cl. II. Sec. 8, Reg. XIX. of 1793. Jumma how to be calculated.

entitled, on resumption, to the favorable terms of settlement prescribed by Clause II. Section 8, Regulation XIX. of 1793, and as these have not been always treated by settlement Officers in the same manner, nor correctly, the following instructions are issued by the Sudder Board of Revenue to secure uniformity of practice in future.

* Gross produce of shikmee tenure,	100
Jumma payable by holder to the superior Malgoozar, ...	50
On which allow 10 per cent, to the superior Malzoozar, ...	5
Remainder to be added to the Jumma of the superior Malgoogar, ...	45

2. According to the Law above quoted, the Jumma of these tenures, payable by the proprietor to the Malgoozar of the parent Muhal, is to be fixed at one-half the gross produce; and from this Jumma should be deducted an allowance of 10 per cent. to the Malgoozar for the risk and trouble of collection. Thus supposing the gross produce of the shikmee tenure to be assumed at 100 Rs. the amount Jumma* ultimately receivable by Government will be Rs. 45.

3. This allowance of 10 per cent. on the Jumma of the shikmee tenures is to be assigned to the Malgoozar of the parent Muhal, whether the latter be entitled to a settlement at half rental or otherwise. For, as the tenure formed no part of the assets of his Lakhiraj, and the settlement of it is made with him merely as a matter of convenience, all that he can under any circumstances be entitled to is an equitable remuneration for the trouble and risk of collection.

4. The assessment of the superior and of the subordinate tenure are distinct accounts, and the results of the two are amalgamated to form the sudder Jumma of the whole Muhal. To shew that the above Rules have been duly observed, a memorandum in the form annexed is to be attached in future to each Settlement Statement, where tenures of the nature referred to may exist, exhibiting distinctly the assessment of the subordinate tenures and of the parent Muhal.

Assessment of dependent talooks entitled to settlement under Clause II. Section 8, Regulation XIX of 1793.		Assessment of Muhal in the hands of sudder Malgoozar.	
Gross produce, ...	200	Gross rental, ...	2,000
Deduct proprietor's share, ...	100	Proprietor's share, ...	1,000
Talookdaree Jumma, ...	100	Government Jumma, ...	1,000
Deduct Malgoozar's allowance, ...	10	Add Govt. khiraj of independt. talooks.	90
Government Jumma, ...	90	Total Sudder Jumma,	1,090

No. CCCCLXI.

TO THE COMMISSIONERS OF REVENUE.

No. 461.
MISC. DEPT.

Importance of reporting cases decided against Government by Zillah Judges with the utmost despatch. Stamped paper for copy of decree to be deposited on passing of the decree.

August 6, 1838.—No. 53.

THE Sudder Board of Revenue having observed that cases decided against Government by the Zillah Judges are frequently not reported to this office, until the period prescribed by Regulation for appealing to the Sudder Dewanny Adawlut has expired, instruct me to call your particular attention to the importance of furnishing these reports with the utmost practicable despatch and also to request, with reference to the provisions of Clause X. Section 8, Regulation XXVI. of 1814, that you will direct the Officers under your control to deposit, in all cases to which Government is a party, the stamp paper required for a copy of the Judge's decree immediately the decision may be passed, by which means the period between the pronouncing of the order, and the signing of the formal decree (which is frequently very considerable) will be excluded from the three months allowed for an appeal.

No. CCCCLXII.

TO THE COMMISSIONERS OF REVENUE.

No. 462.
MISC. DEPT.

Observations relative to the best mode of ascertaining and checking the collections realized from Muhals not on the Towjee

August 7, 1838.—No. 55.

SOME correspondence has recently passed between the Sudder Board of Revenue and the Revenue Accountant, as to the best mode of enabling that Officer to ascertain and check the collections realized from Muhals not on the Towjee. I am desired to communicate to you the views of the Board upon the subject, and to request, that, after consulting such of the officers subordinate to you, as you may consider qualified to afford you useful information, you will favor them with your opinion as to the manner in which those views may be most easily and effectually carried into execution.

2. The object at which the Board aim, and the difficulty of attaining which has occasioned this reference for your counsel, and that of the Officers most deeply concerned, is this; the furnishing the Revenue Accountant with really effectual checks upon the collections realized from Muhals not on the Towjees of the several Districts, without adding so materially to the labors of the Collectors or of the Officers in charge of Muhals of that descrip-

tion, as to cripple their still more essential exertions for their good management, and for their prompt assessment and annexation to the Towjees.

Circular, No. 462. Aug. 7, 1838.

3. What the Revenue Accountant in the first instance required, will be found embodied in the passage quoted in the margin from his letter of the 16th of April last. The reply of the Board, dated the 29th of May, is appended.

Para. 10. For my proper guidance I should require from each Commissioner of Revenue; first, a monthly statement of resumed Muhals finally declared liable to assessment directed by him to be added to the Superintendent's or Khas Muhal Towjee. Secondly, a ditto ditto of Estates authorized to be transferred from the Superintendent of Khas Muhals to the Collector with the Jumma and a kistbundee thereof to be recorded on the Collector's Towjee together with a brief note of the terms of settlement, whether permanent or temporary.

11. I ought also to receive from each Superintendent of Khas Muhals a similar monthly memorandum of Estates actually added to and struck off his Towjee and transferred to the Collector; the authority being quoted in both instances. In making these requisitions I assume that no Muhal is to be brought on the Superintendent's Towjee the right to assess which has not been finally decreed in favour of Government; if it is otherwise, which I understand it is *not*, I shall require some further information still on the subject of Muhals struck off a Superintendent's Towjee by reason of their being decreed by a competent Court not liable to assessment.

12. Each Superintendent of Khas Muhals should furnish me annually through the Collector with a Jumma Wasil Baqee and Bakya Towjee in detail, precisely according to forms 3 and 5 or 6 of the form book, being the only *detail* I get at all, and further I should get from them an annual comparative statement of Jumma, shewing as well what has been added to, as what has been struck off, their Registers during the course of each year.

4. The Board are inclined to think that the Officers in charge of Muhals not on the Towjee might, without any undue increase of labour, furnish the Revenue Accountant with the following statements and accounts.

Firstly. An annual statement to be forwarded at the commencement of each year of account, shewing the names of the Muhals actually under charge, in order from No. 1 to No. ——, and an estimate of the Jumma expected to be realized from each during the year.

Secondly. A monthly Towjee, shewing in abstract and in the most simple form the demand of Revenue upon, and the net aggregate collections realized from, the Muhals in the above lists.

Thirdly. An annual Jumma Wasil Baqee in detail at the end of each year,* shewing the Bukya as well as the Hal demand and collections.

Fourthly. An annual comparative statement of the *Jumma* of Muhals not on the Towjee, to be drawn up in the form appended to this letter, maintaining the numbers used in the estimate. This should always accompany the Jumma Wasil Baqee, and it would be very useful, as enabling the Accountant to ascertain at a glance where he is to look for a missing Muhal, and to be certain that the proper Officer brings it on his rent-roll. Such statements and accounts as these are, of course, at present prepared, in one shape or another, by the Officers in charge of Muhals not on the District

* This Return should be drawn up according to form No. 3 of the form book, as suggested by the Accountant.

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Towjees. There will, therefore, be no more additional labour, than that of throwing them into the particular forms which may be prescribed.

5. The Board are aware that Estates on the District Towjee are occasionally under the management of the Officer in charge of the Khas Muhals, but it is to be understood, that such Estates are not to be included in the accounts it is now in contemplation to establish. These are to be confined to Estates not on the Rent-roll of the District. If the Officer in charge of the Khas Muhals wishes to keep a record of his management, he can prepare a separate Towjee or Jumma Wasil Baqee of Estates on the Rent-roll of the District, which may be placed under his charge; but the two should never be included in the same account.

6. The Board request your early consideration of the subject, and a report of your sentiments upon it. You are, doubtless, aware that all the information which the Accountant at present possesses in regard to the collections realized from Muhals not upon the Towjees, is derived from the Treasury accounts of the Collectorates; but he has no means whatever of ascertaining with what degree of accuracy those accounts represent the actual receipts from the Officer in charge of the Muhals in question.* The Returns which it is proposed to require would constitute a very useful check in the hands of the Accountant upon the Collector's Treasury Accounts; and the latter would, of course, enable him to test the correctness of the former.

7. The Board request that you will understand that the whole subject, and not merely the expediency of their particular suggestions, is entirely open to discussion.

ADDITIONAL PARAGRAPH TO CHITTAGONG.

8. I am instructed to add, that it has occurred to the Board, that with reference to the peculiar circumstances of much of the land not yet on the Towjee in Zillah Chittagong,—scattered, in very numerous, small patches, over a large tract of country,—it might be expedient to make the estimate and return of collections in regard to such lands in the aggregate, by Thanas, or other local Divisions, with general totals.

* In the course of an investigation, which took place some years ago in consequence of embezzlements in the Treasury of Monghyr, it was discovered that several chelans of Revenue from Khas Muhals had been fraudulently carried by the Treasurer to the credit of Nizamut Muhals in balance.

FROM THE OFFICIATING SECRETARY SUDDER BOARD OF REVENUE, TO THE ACCOUNTANT IN THE REVENUE DEPARTMENT.

Circular, No. 462. Aug. 7, 1838.

I am directed by the Sudder Board of Revenue to inform you, that they have had before them your letter, No. 4296, of the 16th ultimo, on the subject of the Khas Muhal accounts, and that having given the question full consideration, they are of opinion that the supervision of those accounts must of necessity be left to the local Commissioners—where the demand is so uncertain, where in many instances there can scarcely be said to be any absolute demand at all,—notwithstanding every care and precaution,—inaccuracies and discrepancies will continually occur, which can only be satisfactorily elucidated by an Officer on the spot or in frequent personal communication with the Superintendent. The Board do not consider it expedient to burthen you with a duty which would certainly be very perplexing, would involve a considerable increase of expense, and in all probability would be attended with no satisfactory result: and they are also unwilling without the occurrence of a paramount necessity to make so considerable an addition to the labours of the Khas Muhal establishments, which are already considerably embarrassed by the number of periodical statements required of them.

2. The check adverted to in your 10th para. for ascertaining that all resumptions are duly brought under assessment, has been already assigned to the Commissioners.

3. It remains then merely to furnish you with the means of checking the Treasury accounts, for enabling you to ascertain that the sums there brought to credit correspond with the net collections from the Muhals not borne on the Rent-roll.

4. It appears to the Board that for this end you should be furnished with a monthly Towjee, shewing in abstract and in the most simple form the net collections from such Muhals.

5. Another desirable object adverted to in your letter, and which it would seem, may be provided for without much additional trouble, is the ascertainment of the yearly increase to the public resources from the operation of the resumption Laws. This would be obtained by your being supplied with an annual comparative statement of Jummas.

6. If you are of opinion that the ends in view may be effectually attained by the monthly and annual statements above adverted to, you are requested to submit the forms which you would recommend, and the Board will then solicit the sanction of Government to their adoption.

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Aug. 7, 1838.

Jumma Wasil Baqee of 1835-36.

Muhals.	Demand.			Collection.			Gross Balance.			Remissions.			Net Balance.		
	Bukya.	Hal.	Total.	Bukya.	Hal.	Total.	Bukya.	Hal.	Total.	Bukya.	Hal.	Total.	Bukya.	Hal.	Total.
No. 1		500			300			200			100			100	
2		400			400										
3		300			100			200							
4		200			200										
5		100			100										
6		50			25			25							
		*1550			1125			425							

Jumma Wasil Baqee of 1836-37..

No. 1	100	400	500
3	200	500	700
6	25	50	75
7		100	100
8		100	100
9		100	100
		†1250	

Comparative Statement of Jumma.

Jumma of 1835-36 as per Jumma Wasil Baqee.	Deduct.		Remaining.	Add.		Total of 1836-37 as per Jumma Wasil Baqee.
*1550	Decrease, viz. By transfer to the regular Rent-roll of Zillah A. No. 2,.. 400 ,, B. 4,.. 200 ,, A. 5,.. 100	700	750	By enhancement of demand of No. 3, ...	200	†1250
	By abatement of demand of No. 1, ..	100		By fresh resumptions No. 7,.... 100 ,, 8,.... 100 ,, 9,.... 100	300	
	By decree of Court declaring lands not liable to attachment	none.			500	
		800				

N. B. These are mere sketches of the accounts to be rendered, correct forms for which will be made up by the Accountant, if the scheme be approved of.

No. CCCCLXIII.

TO THE COMMISSIONERS OF REVENUE.

August 21, 1838.—No. 56.

No. 463.
Misc. Dept.
Consolidation and entry on the Towjee of distinct Estates, as a single Muhal, prohibited.

IT has not unfrequently happened that persons becoming possessed of more than one distinct Estate, or of portions of Estates, have procured their consolidation and entry on the Towjee as a single Muhal; and great mischief has resulted from the license existing in this respect in some Zillahs in the earlier years of the settlement.

2. The Board, therefore, direct that Collectors shall be careful to preserve the integrity of their Registers in this particular, and on no account to permit the consolidation of Muhals separately borne on their Towjees, without special sanction, except in cases where they may have originally formed parts of the same Estate.

No. CCCCLXIV.

TO THE COMMISSIONERS OF REVENUE.

August 21, 1838.—No. 57.

No. 464.
Misc. Dept.
Modification of Sec. 9, Reg. IV. of 1793, Civil Courts not to forward copies of decrees to Coms. and Cols., not to make alterations in Mutation Registers, till ordered by the Courts.

THE annexed copy of the Orders of Government in the Judicial Department (No. 1535, dated the 31st July, 1838), regarding a proposed modification of Section 9, Regulation IV. of 1793, is circulated for the information and guidance of all Commissioners and Collectors.

FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

Judl. Dept. I am directed to acknowledge the receipt of your letter, No. 397, of the 17th instant, on the subject of the operation of Section 9, Regulation IV. of 1793. The Deputy Governor is unwilling, in the present instance, to propose to the Supreme Government an alteration of the Law, and he thinks that the inconveniences of the present practice may be obviated without resort to legislation.

2. It is obvious that to send copies of decrees to Commissioners, who keep no Registers of Mutations, is superfluous, and it is equally obvious that the alteration of Registers by Collectors in virtue of unexecuted and incomplete decrees is unnecessary. It will be sufficient, therefore, if on the one hand the Civil Courts refrain from sending copies of decrees to the Commissioners, to which end the Sudder Dewanny Adawlut will probably not object to instruct their subordinates; and, on the other, if the Sudder Board intimate to the Collectors, that they are not to make alterations in their Registers upon the mere receipt of copies of decrees, but are to await in every case a direct order for the alteration to be made on them in process of executing the decree, by the Civil Court.

No. CCCCLXV.

TO THE COMMISSIONERS OF REVENUE.

No. 465.
MISC. DEPT.
Competency of Board or of Commissioners to vest Assistants to Collectors with power to hold sales for recovery of arrears of Revenue.

August 21, 1838.—No. 58.

A REFERENCE having been made to Government regarding the competency of the Board or of Commissioners to vest the Assistants to Collectors with the power of holding sales for the recovery of arrears of Revenue, the following instructions are issued for the guidance of all Commissioners and Collectors.

2. Section 4, Regulation XI. of 1822 does not restrict, in respect to sales, the powers conferred on the superior Revenue Authorities by Clause III. Section 8, of Regulation IV. of 1821, and the sanction of Government is not, therefore, necessary to empower an Assistant to hold sales. But it is not competent to a Collector, as has sometimes been done, to delegate this duty to his Assistant, without the sanction of the Commissioner previously obtained; and it will be the duty of the Commissioner, before according his sanction, to satisfy himself that the experience and judgment of the Assistant are such as to qualify him for the due discharge of this important duty.

No. CCCCLXVI

TO THE COMMISSIONERS OF REVENUE.

No. 466.
MISC. DEPT.
Observance of Cl. I. Sec. 27, Reg. XI. of 1822, enjoined.–Intimation of appeal in sale cases to be immediately given to the Collector.

August 21, 1838.—No. 59.

THE Sudder Board of Revenue have had occasion to notice that the provision of Clause I. Section 27, Regulation XI. of 1822, which requires that no part of the sale proceeds of any Estate shall be held liable for the debts of the late proprietor, whilst the validity of the sale may be under contest, has not always been observed, and that on reversal of the sale by the Board, much embarrassment has consequently been experienced. To secure the due observance of the Law in future, the Board direct that whenever an appeal against confirmation of a sale is preferred, immediate notice shall be given to the Collector concerned; who, after the receipt of such intimation, will be held strictly responsible for any appropriation of the sale proceeds of his own authority before the appeal has been finally disposed of.

No. CCCCLXVII.

TO THE COMMISSIONERS OF REVENUE.

August 25, 1838.—No. 60.

No. 467.
MISC. DEPT.

Directions for determining whether Revenue assessable on invalid rent-free tenures not exceeding 100 beegahs held under Badshahee or Hookamee grants, should belong to Government or otherwise, with reference to the Law of the case.

THE Sudder Board of Revenue having observed that much diversity of opinion exists respecting the Rules for determining whether the Revenue assessable on an invalid rent-free tenure not exceeding 100 beegahs in extent should belong to Government or otherwise, have instructed me to forward for your information copy of a letter of this day's date, addressed to the Commissioner of the Moorshedabad Division, in which their sentiments on the subject are recorded; and they request you will have the goodness to communicate the same to the Resumption Officers within your jurisdiction.

FROM THE DEPUTY SUPERINTENDENT OF LEGAL AFFAIRS, TO THE COMMISSIONER OF THE 14TH DIVISION.

I am directed by the Sudder Board of Revenue to acknowledge the receipt of your letter, No. 261, of 19th ultimo, transmitting copy of a communication from the Special Deputy Collector of Rajshahye, No. 84, of 28th June, and requesting the instructions of the Board upon the point referred to you by that Officer. In reply I am desired to communicate as follows:

2. The Board's Orders, No. 24, of the 24th January last, pronouncing the resumption of certain Lakhiraj tenures to be illegal, proceeded upon the ground that the tenures were less than 100 beegahs each in extent, that they were situated within the limits of permanently settled Estates, and were held under Hookamee grants. The orders had, of course, no application to any rent-free tenures not so circumstanced.

3. The answer therefore to your reference is very simple; but the Board having observed that a good deal of confusion and diversity of sentiment exist with regard to the Rules which should determine the question whether the Revenue of an invalid Lakhiraj tenure belongs to Government or not, have directed me to take this opportunity of offering a few general remarks upon the Law of the case

4. Section 6, Regulation XIX. of 1793, enacted that the Revenue assessable on an invalid rent-free tenure, not exceeding in extent 100 beegahs of the measurement that may prevail in the pergunnah wherein it may be situated, shall belong to the person responsible for the discharge of the Revenue of the Estate or dependent Talook in which the land may be situated. It will be observed that these tenures are liable to assessment just as much as any others, but inasmuch as the Revenue demandable from them must go to the person responsible for the discharge of the Revenue of the permanently settled Estate within which they may be situated, the claim to assess them (when situated in a permanently settled Estate) cannot be preferred on behalf of Government before the Special Deputy Collector, but the

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suit must be brought by the Zemindar (or by the dependent Talookdar, should the lands be situated within a tenure of that description) and tried under the provisions of Section 30, Regulation II. of 1819, with the exception pointed out in Section 5, Regulation III. of 1828. In cases where Government may have granted leases for a term of years of Estates not permanently settled, the right to the Revenue, assessable on tenures of the description in question, is of course liable to be affected by the terms of the engagement made with the farmers; but even when the farmer with reference to the provisions of Section 6, Regulation XIX. of 1793, may be entitled to the Revenue, the Board are of opinion that the Special Deputy Collector may resume as on account of Government, taking however particular care to record in his proceedings that nothing can be claimed by Government until the expiration of the lease, during the continuance of which the farmer is at liberty to make his own arrangements.

5. It will further be observed that Section 49, Regulation XIX. of 1793, expressly declares that no part of that Law shall be considered to extend to rent-free tenures denominated Badshahee or Royal, the rules applicable to such tenures being contained in Regulation XXXVII. of the same year. Now this last mentioned Regulation contains no clause in favor of the Zemindars similar to that which exists in Regulation XIX. of 1793, the reason for the omission being sufficiently obvious from the different nature of the tenures to which the two Laws respectively relate, and it therefore follows that a rent-free Badshahee tenure, although situated within the limits of a permanently settled Estate, and not exceeding 100 beegahs in extent, is liable, if invalid, to resumption and assessment at the suit of Government, and it is consequently the duty of the Special Deputy Collectors to decide upon the validity of such tenures, whatever may be their extent, and wherever they may be situated.

6. It remains to be considered, whether the quantity of land specified in the Sunnud, or the quantity found by actual measurement to be in the possession of the Lakhirajdars, should be taken as the rule for determining whether Government or the Zemindar is entitled to the Revenue of such tenures. On this point there has been much difference of opinion; but the Government, upon a reference recently made, has declared its concurrence with the Board in holding that the question must be decided by the quantity of land specified in the Sunnud; if, therefore, a Sunnud specify more than 100 beegahs, the Special Deputy Collector may decide the case, and resume an invalid tenure, notwithstanding the allegations of the Lakhirajdar that his tenure does not in fact comprise that quantity of land. It will frequently, however, happen that a Sunnud specifies less than 100 beegahs, while the Lakhirajdar is in possession of more than that quantity. Under such circumstances it has been ruled that the Zemindar is entitled to the assessment upon the quantity specified in the Sunnud, and the right of Government to derive Revenue from the excess must depend upon whether such excess was or was not included in the permanent settlement of the Estate in which the tenure is situated.

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7. It would scarcely be necessary to advert in this place to Clause I. Section 3, Regulation II. of 1819, were it not for the misapprehension that appears to have existed in regard to this Section, which in fact promulgated no new Law with respect to rent-free tenures, and carefully provided against the supposition that it did so. It declares that all lands, which at the period of the Decennial Settlement were not included within the limits of any Pergunnah, Mouzah, or other division of Estates, for which a settlement was concluded with the owners, shall be liable to assessment at the suit of Government, whatever their extent may be, provided they be not lands for which a distinct settlement has been made subsequent to the permanent settlement, nor lands which (although not included within the limits of any settled Estate) are held free of assessment under a valid and legal title of the nature specified in Regulations XIX. and XXXVII. of 1793. You will perceive that this enactment in no way interfered with the old Law which gave the Zemindar a right to the assessment upon a Hookamee tenure situated within his settled Estate, if it were less than 100 beegahs in extent, for it applies exclusively to lands not included within a settled Estate, (towfeer and alluvial lands,) and the only reason for mentioning valid Lakhiraj tenures at all, was the consideration that there might be such tenures not included within the limits of a permanently settled Estate, in which case, had there been no special provision in their favour, they might have been construed to fall under the general words of the Clause, which declare all lands not so included liable to assessment. To prevent, however, the possibility of any misconstruction of its meaning, the Legislature added a provision, expressly declaring that nothing contained in that Clause shall be taken to affect the rights reserved to Zemindars, Talookdars, and other proprietors of the Estates, with whom a permanent settlement has been concluded, to the exclusive enjoyment of the rent assessed on lands held on an invalid tenure free of assessment within the limits of their respective Estates and Talooks, and of which the extent may not exceed 100 beegahs, if in Bengal, Behar, or Orissa; and 50 beegahs, if within the province of Benares.

8. To sum up briefly what has been said, the Law of the case is as follows. It is the duty of the Special Deputy Collectors to decide, and to resume on behalf of Government, if found to be invalid, all rent-free tenures, whether more or less than 100 beegahs in extent, which are not situated within the limits of a permanently settled Estate, (due attention being paid to the case provided for at the close of the 4th paragraph,) or which, being so situated, are held under a Badshahee grant, or under a Hookamee grant, specifying more than 100 beegahs, although the Lakhirajdar may be in possession of less than that quantity. On the other hand, the Resumption Officers must abstain from interfering with any rent-free tenures situated within the limits of a permanently settled Estate, and held under a Hookamee grant, specifying less than 100 beegahs; but if in any such case, they should have reason to suppose that the Lakhirajdar is in possession of a greater quantity of land than is specified in the Sunnud, they are at liberty, should there be strong grounds for believing that the surplus was not included in the permanent settlement, to

Circular, No. 467. Aug. 25, 1838.

institute an investigation to try that question, and, if proved not to have been so included, to resume the excess; but of course such proceedings should not be held in doubtful cases.

No. CCCCLXVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 468. Misc. Dept.

Resumption suits may be tried and decided when the Civil Courts are closed, if the parties voluntarily attend.

September 4, 1838.—No. 61.

THE Sudder Board of Revenue deem it expedient that the Circular Order of the 28th March, 1837, which declares "that no resumption cases should be decided during the period the Civil Courts are closed," should be limited to those cases in which the parties may not be in attendance, and that Resumption Officers should be permitted to try and decide, during such period, all cases in which the parties may voluntarily attend and defend the suit. But it must be understood that such attendance should, on no account, be *coerced* during the great festivals either of the Mahomedan or Hindoo religion.

2. You will be pleased to instruct the Officers under your jurisdiction accordingly.

No. CCCCLXIX.

TO THE COMMISSIONERS OF REVENUE.

No. 469. Misc. Dept.

Course proper to be followed in realizing fees for registry under Reg. XV. of 1797.

September 18, 1838.—No. 63.

THE Sudder Board of Revenue having reason to believe that misapprehension has very generally prevailed regarding the course proper to be followed in realizing the prescribed fees for registry under Regulation XV. of 1797, direct that the annexed extract from Government Orders under date the 28th ultimo, be circulated for the information and guidance of all Collectors.

EXTRACT OF A LETTER FROM GOVERNMENT.

Para. 4. After completion of the necessary inquiries, the entry should be made *first*, and the fees realized afterwards. This is obviously the purport of Regulation XV. of 1797, under which no fee can be demanded until the registry has been made. To demand the fee before registry appears illegal.

No. CCCCLXX.

TO THE COMMISSIONERS OF REVENUE.

October 9, 1838.—No. 64.

No. 470.
MISC. DEPT.
Statement of demands, collections and balances on account of thanadaree lands with explanation of balances, to be inserted in quarterly Towjees.

WITH reference to the accompanying extract, paras. 2nd, 3rd and 4th, from a letter this day addressed to the Secretary to Government, Revenue Department, I am directed by the Sudder Board of Revenue to request that you will instruct the Collectors of your Division to insert in their quarterly Towjees a statement of demands, collections and balances on account of thanadaree lands, with a full explanation of the balances; keeping the entry separate and distinct from the entries of general malgoozaree Muhals.

EXTRACT FROM A LETTER ADDRESSED TO THE SECRETARY TO THE GOVERNMENT OF BENGAL, REVENUE DEPARTMENT.

"The Deputy Governor desires to know why the collections from Police lands are every where so bad, and why they are not entered in the Towjee of the Board."

PARA. 2. With reference to the para. quoted in the margin, I am desired to say that the reason why the accounts of the Police lands have not hitherto been entered in the Towjees submitted to the Board is, that the produce of such lands under Clause IV. Section 8, Regulation I. of 1793, forms no part of the general land Revenue, being "appropriated to no other purpose but that of defraying the expence of the Police," and being collected separately for that object.

3. Since however these lands are subject in all respects to the general Laws for the collection of the land Revenue, the Board (having consulted their Accountant) are of opinion that the demands, collections and balances on account of them should be shewn in their Towjee in the same manner as in that of the Accountant. They will, of course, form a separate entry and be kept distinct from the general Rent-roll.

4. The Board propose issuing immediate orders to the Collectors under their jurisdiction to make this addition to their quarterly Towjees, and when they shall have the accounts before them, they will be enabled to reply to the other part of His Honor's question, viz. "why the collections from Police lands are every where so bad."

No. CCCCLXXI.

TO THE COMMISSIONERS OF REVENUE.

No. 471.
MISC. DEPT.

Mode of address to be adopted in official communications with Moonsiffs.

October 13, 1838.—No. 65.

IN conformity with the orders of Government dated the 25th ultimo, No. 1888, I am directed by the Sudder Board of Revenue to annex extracts from a correspondence between the Courts of the Sudder Dewanny Adawlut in the Lower and Western Provinces, regarding the mode of address to be adopted in official communications with Moonsiffs, and to request that you will issue the necessary instructions to your subordinates for giving effect to the wishes of the Court, as expressed in the 3rd para. of their Register's letter of the 1st June.

Extract para. 3rd letter of Sudder Dewanny Adawlut, North Western Provinces, dated 4th May, 1838.

Extract paras. 2nd and 3rd letter of Sudder Dewanny Adawlut, dated 1st June, 1838, with enclosure from Judge of Chittagong.

EXTRACT FROM A LETTER FROM THE SUDDER DEWANNY ADAWLUT, NORTH WESTERN PROVINCES.

3. With regard to the general question involved in Mr. Thomson's reference, I am directed to observe, that adverting to the great respectability of the office of Moonsiffs as now constituted, and to the nature of the duties assigned to that class of Officers, the Court can see no good reason why they should not be addressed in all matters connected with their office by Roobukaree, instead of by Purwannah, as well as the Principal and other Sudder Ameens; and they propose, therefore, should the Calcutta Court concur in this opinion, to issue a Circular to the Zillah and City Judges under their control, directing them to consider the rules laid down in the Circular Orders of the 12th October and 30th November, 1832, No. 64, which prescribe the mode of address to be observed in official communications with the Principal and other Sudder Ameens, equally applicable to the Moonsiffs.

EXTRACT FROM A LETTER FROM THE SUDDER DEWANNY ADAWLUT, LOWER PROVINCES.

PARA. 2. The Court also entirely concur in the proposed extension to the Moonsiffs of the mode of address prescribed for the Principal Sudder Ameens and Sudder Ameens by the Circular Orders, No. 64, of the 12th October and 30th November, 1832, but they consider, that as those orders were issued under the instructions of Government, a reference should be made to that Authority before any alteration is carried into practice.

3. In connection with this subject, I am desired to request that you will lay before the Judges of the Western Court the accompanying copy of a letter No. 46, dated the 4th ultimo, from the Judge of Chittagong, with reference to which

the Court are of opinion that it would be advisable to insert in the proposed Circular a clause to the effect that all Native Deputy Collectors and Uncovenanted Officers should address the Moonsiffs by Roobukarees, sending their communications direct and not through the Covenanted Officers of their respective departments. At the same time the Board of Revenue should be requested to issue corresponding instructions to the Collectors and other Officers subordinate to their control.

Circular, No. 471. Oct. 13, 1838.

LETTER FROM THE JUDGE OF CHITTAGONG, TO THE REGISTER OF THE COURT OF SUDDER DEWANNY ADAWLUT.

In conformity to the Circular Order under date the 1st December, No. 3764, relative to the mode of correspondence between public Officers and other Natives of rank, I beg leave to report for the information of the Sudder Dewanny Adawlut, that only one instance of difference has arisen that appears to require adjustment. How are Native Deputy Collectors and Uncovenanted Officers, European or Native, in the Revenue and other departments, to address the Moonsiffs, by Roobukaree or by Purwannah? The observance of the latter form of communication between Officers who in point of rank appear on an equal footing would, in my opinion, be objectionable.

2. Under the present practice a Purwannah is directed to be sent to the Moonsiffs by our Courts: there is this distinction in an order or requisition on a Moonsiff emanating from a Covenanted Servant and an Uncovenanted Servant; in the one case there is great disparity of rank, in the other apparently none. I would rather, however, that the form of Purwannah was abolished, and Judges and Covenanted Officers of Government address a Moonsiff by Roobukaree.

3. It seems desirable some rules should be laid down in regard to the correspondence and communications of Uncovenanted and Native Officers of Government one with another, whether it should be direct or through the Covenanted Officers of the departments in which subordinate functionaries serve. I should be inclined to adopt the latter course, unless the nature of the business be such as would militate against a course to be pursued by Law; in summary suits for rent wherein the services of Native Judges are employed, orders would issue direct from the Revenue Authorities; now when the public functionary who passes the order is an Uncovenanted Servant, is he to address the Moonsiff by Roobukaree or Purwannah? Another instance of direct legal process is an order from a Principal Sudder Ameen or Sudder Ameen to sell property attached in execution of a decree; is a Roobukaree or a Purwannah to be transmitted to the Moonsiff? the points of etiquette give rise to disagreement and might embroil the heads of offices. It may be necessary to solicit the orders of Government to determine the mode to be observed.

No. CCCCLXXII.

TO THE COMMISSIONERS OF REVENUE.

No. 472.
MISC. DEPT.

Mode of advancing and realizing Zemindars' share of expence in construction of sluices in embankments.

October 16, 1838.—No. 67.

THE annexed* correspondence relative to the mode of advancing and realizing the Zemindars' share of the expence to be incurred in the construction of sluices in embankments, is circulated for the information and guidance of all Collectors.

* Sudder Board to Government, No. 473, dated 21st August, 1838.
Government Orders in reply, No. 1639, dated 18th September, 1838.

LETTER FROM THE SECRETARY SUDDER BOARD OF REVENUE, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

I am directed by the Sudder Board of Revenue to acknowledge the receipt of your letter, No. 1324, dated the 24th ultimo, giving cover to an original letter, No. 1334, from the Military Board to the address of His Honor the Deputy Governor of Bengal, and calling for a report from this Board as to whether the suggestion of the Military Board could be adopted without risk.

2. The suggestion of the Military Board has reference to the recovery of the Zemindars' share of the expence to be incurred in constructing sluices proposed to be inserted in embankments, and they recommend that, when a proper written agreement is procured and registered, the Government should advance funds to enable the Executive Officer to commence on the work, leaving it to the Collector to recover from the Zemindars their portion of the stipulated outlay.

3. The Board are of opinion that advances of the nature contemplated would fall under the provisions of Section 40, Regulation XIV. of 1793, and might be summarily recovered in the same manner as an arrear of Revenue; a stipulation to this effect should be entered in the agreement. If the Zemindars can be persuaded to execute such engagements, the Board conceive that very little risk would attend the advance of the money from the public Treasury in the first instance.

LETTER FROM THE SECRETARY TO GOVERNMENT, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

I am directed to acknowledge the receipt of your letter, No. 473, dated the 21st ultimo, and to request that you will inform the Board in reply, that His Honor the Deputy Governor of Bengal approves of their suggestion, and desires that it may be acted upon by Collectors in communication with the Executive Officer.

2. The engagements should be taken by Collectors, and should specify that this is an advance under Section 40, Regulation XIV. of 1793, and entered as such in their accounts.

3. Authority for such advance should be obtained in the usual way through the Military Board, on application being made by the Executive Officer.

4. A copy of the Board's letter and of this reply will be furnished to the Military Board.

No. CCCCLXXIII.

TO THE COMMISSIONERS OF REVENUE.

October 16, 1838.—No. 68.

No. 473.
MISC. DEPT.
Explanation of Section 6 of Circular Order of 12th Nov. 1833.

THE annexed extract from Orders of Government, dated 11th September, 1838, is circulated for the information and guidance of all settlement Officers, in explanation of that part of Section 6 of the Board's Circular Orders of the 12th November, 1833, which prescribes, that, "disputes respecting the boundaries of Muhals, declared liable to assessment under the provisions of Regulation III. of 1828, must be disposed of under the direction of the Special Commissioners, who are alone competent to superintend the execution of their own decrees.".

EXTRACT FROM PARAGRAPH 4 OF A LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, IN THE REVENUE DEPARTMENT.

There may certainly be cases, in which injustice would be done by causing disputed boundaries of the nature referred to, to be summarily decided in process of execution of decree by the resuming Officer. There are at the same time many obvious cases in which such a mode of deciding the dispute would be very just and right. Whether any given case lies on the one side or on the other of this supposed line; whether the decision should be made summarily by the resuming Officer in the course of executing his decree, or after full investigation in a new and separate resumption suit, can only be declared according to the particular circumstances of that case, and by a tribunal competent to pronounce upon the distinction. It is therefore his Honor's opinion that in all disputed boundaries of the nature in question, the Revenue Officers should apply for decision in the first instance to the resumption tribunal from which the final decree emanated; and that the resumption tribunal so applied to, should, upon an understanding of the circumstances of each case, either decide summarily in process of execution of its decree, or direct the institution of a new suit, according to the true nature of the circumstances set forth.

No. CCCCLXXIV.

TO THE COMMISSIONERS OF REVENUE.

October 16, 1838.—No. 69.

No. 474.
MISC. DEPT.
Roobukaree of Principal Sudder Ameens though un-

AS Government have authorized Principal Sudder Ameens, many of whom are unacquainted with the English language, to communicate direct with

Circular, No. 474. Oct. 16, 1838.

accompanied by an English letter or translation of decree, to receive attention.

Covenanted Officers in the Revenue Department, and as the communication in such cases must of necessity be made by Roobukaree in the Native languages without the usual English letter or precept; the Sudder Board of Revenue, with a view to prevent any misunderstanding, request that all Commissioners and Collectors subordinate to their jurisdiction will pay due attention to the Roobukarees of Principal Sudder Ameens, without taking exception to their being unaccompanied by an English letter or precept, or in cases of requisition for the sale of lands preferred to a Commissioner under Section 2, Regulation XLV. of 1793, by translate of the decree. In such cases Commissioners should have the usual form filled up in their own office and filed with the Persian papers.

No. CCCCLXXV.

TO THE COMMISSIONERS OF REVENUE.

No. 475. Misc. Dept.

Order for issuing notices to holders of rent-free tenures prescribed by Clause II. Section 5, Reg. II. of 1819, to be recorded, with the grounds thereof.

October 23, 1838.—No. 71.

It having been brought to the notice of the Sudder Board of Revenue that the Special Deputy Collectors have, in some instances, omitted to record any order for issuing the notice to the holder of a rent-free tenure prescribed by Clause II. Section 5, Regulation II. of 1819, they direct me to request you will call the attention of the Resumption Officers within your jurisdiction to this particular, and enjoin them to put invariably upon record the grounds on which the notice in question is issued. As it is most desirable that every rent-free tenure, which has not already been judicially decided upon, should be brought under investigation and definitively disposed of, one way or the other, it may seem that this preliminary Roobukaree is little more than a form, but still it is a formality that will complete the record and render the whole proceedings consistent and uniform, and its observance therefore should not be dispensed with. Of course it is not imperative on the resuming Officer to assign in this Roobukaree any special ground for presuming the rent-free tenure to be invalid; it will be sufficient for him to state generally that having reason to believe, either from reference to the Registers in his office, or from any other source of information, that certain lands are held rent-free, an inquiry into the validity of the tenure is considered necessary, and he therefore directs the usual notice to be issued and served in the prescribed manner on the holder of the tenure, requiring him to produce his title deeds. &c.

No. CCCCLXXVI.

TO THE COMMISSIONERS OF REVENUE.

October 23, 1838.—No. 72.

No. 476.
MISC. DEPT.
Modification of No. XVII. of Rules of Practice—Board empowered to dispose of sales of temporarily settled Muhals.

I AM directed by the Sudder Board of Revenue to inform you that, in modification of No. XVII. of the Rules of Practice, the Honorable the Deputy Governor has been pleased to commit to the Board the final disposal of sales of temporarily settled Muhals, which were heretofore required to be submitted for the sanction of Government.

2. The Board have reason to believe that the Rule referred to has not always been observed, and that Commissioners have not generally, except in appealed cases, submitted such sales for the orders of superior Authority. Your attention is therefore directed to the Rule as now modified, and you are required, on the occurrence of sales of temporarily settled Muhals, to be careful to report them for the orders of the Board.

3. You will understand that it is considered inexpedient to bring to sale Estates not permanently settled, unless the circumstances shall be clearly such as to render a resort to the sale process unavoidable. The report therefore (except in appeal cases when the usual forms must be observed) should consist of the English Account sale, with such a detailed explanation in the column of remarks, as may satisfy the Board that the local Authorities have exercised a sound discretion in resorting to this extreme measure for the realization of the public Revenue.

No. CCCCLXXVII.

TO THE COMMISSIONERS OF REVENUE.

November 6, 1838.—No. 73.

No. 477.
MISC. DEPT.
Interference by Officers of Government with endowments for maintenance of institutions purely religious, prohibited, except at the request of the heads of the community interested therein.

I AM directed by the Sudder Board of Revenue to send to you for communication to all the Local Agents in your Division, the annexed extract from paragraph 5 of a letter from Government, in the Revenue Department, under date the 6th ultimo, No. 1775.

EXTRACT FROM PARAGRAPH 5 OF A LETTER FROM GOVERNMENT, IN THE REVENUE DEPARTMENT.

5. In the sentiments expressed in the last paragraph of your letter under reply, his Honor concurs so far that he thinks no interference by any Officer of Government with endowments for the maintenance of institutions purely religious, should be permitted without an application from the heads of the community connected with or interested in the institutions.

No. CCCCLXXVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 478.
MISC. DEPT.

Treasure Remittances to be securely packed.

November 20, 1838.—No. 74.

A CASE having come under the notice of the Board, in which a sum of money was abstracted from a remittance made to the General Treasury, in consequence apparently of the insecure manner in which the treasure was packed, I am directed by the Sudder Board of Revenue, in conformity with Orders of Government, dated the 23rd ultimo, to request you will draw the attention of all Officers in charge of Treasuries in your Division to the precautionary measures recommended in the extract from a letter from the Sub-treasurer to the address of the Secretary to Government, Revenue Department, entered in the margin.

Para. 8. "Were the Treasure boxes more carefully prepared at Mofussil Treasuries (even with the description of wood generally used) covered with good gunny and properly lashed (chowbundee) with jute cords, I incline to think that they would, invariably, arrive in good condition, especially as steamers are now made available for their transit."

No. CCCCLXXIX.

TO THE COMMISSIONERS OF REVENUE.

No. 479.
MISC. DEPT.

Special Deputy Collectors to consult the convenience of the public by fixing their Cutcherries at centrical stations and within the limits of the District to which the cases to be adjudicated appertain.

November 20, 1838.—No. 75.

IT having been brought to the notice of the Sudder Board of Revenue that Special Deputy Collectors, whose jurisdictions extend over more than one District, have not in all cases conformed to the instructions contained in the 7th paragraph of the Circular Orders of the 2nd January, 1837, by which they were directed to consult the convenience of the public by fixing their Cutcherries at centrical stations, and moving from place to place as the state of their business might require; I am desired by the Board to request that you will enjoin upon the Special Deputy Collectors in your Division a strict observance of this principle; requiring them, as a general rule, to dispose of the cases of each District in succession, and invariably to hold their Cutcherries within the limits of the Zillahs, the cases appertaining to which they may be at the time adjudicating, unless in any instance the parties concerned may expressly desire that the proceedings may be held elsewhere.

No. CCCCLXXX.

TO THE COMMISSIONERS OF REVENUE.

November 27, 1838.—No. 76.

No. 480.
MISC. DEPT.
Adjudgment of Lakhiraj tenures as liable to assessment solely upon the ground of want of due authority on the part of the grantor, to be subjected to a review of judgment.

THE Sudder Board of Revenue have reason to apprehend that—owing, probably, to a misunderstanding of Section 2, Regulation XIV. of 1825—some Lakhiraj tenures have been adjudged by Special Deputy Collectors to be liable to assessment upon the ground of the want of due authority to create such tenures on the part of the grantor, without due advertence to the provisions of Section 2, Regulation XIX. of 1793, (as far as regards grants not royal) as explained by the preamble of that enactment.*

2nd. The Board are clearly of opinion that if any tenure not royal, created previously to the 12th August, 1765, have been adjudged liable to assessment by any Special Deputy Collector solely on the ground of want of authority on the part of the grantor, he should apply to the Special Commissioner for permission to review his decision in the case, with reference to the section of Regulation XIX. of 1793, above quoted. It will not, of course, be necessary to make this application in cases where the want of authority has been adduced, (though erroneously,) together with other valid reasons, as rendering a tenure liable to assessment.

No. CCCCLXXXI.

TO THE COMMISSIONERS OF REVENUE.

December 11, 1838.—No. 77.

No. 481.
MISC. DEPT.
Cases of persons confined at the instance of individuals not to be included in quarterly Returns of Revenue defaulters.

THE Sudder Board of Revenue having had occasion to observe that some Commissioners include in their quarterly Returns of Revenue defaulters in confinement, the cases of persons confined at the instance of individuals under Regulation VII. of 1799, I am directed to request that you will, in future, be careful to exclude all such cases from your quarterly statements transmitted to this Board, which are intended to apply only to "persons confined in Jail on account of *Government demands*," viz. for arrears of Government Revenue, embezzlement, and non-payment of fines.

It has been ruled that the term "whatever authority" embraces every person who could and actually did make a Lakhiraj grant—the obtaining possession by the grantee, which is essential to validity, proving incontestibly the power of the grantor.

No. CCCCLXXXII.

TO THE COMMISSIONERS OF REVENUE.

No. 482.
MISC. DEPT.
Modification of 39th Rule of Practice.

January 8, 1839.—No. 1.

I AM directed by the Sudder Board of Revenue to inform you, that the Hon'ble the Deputy Governor has been pleased to sanction a modification, proposed by them, of the 39th Rule of Practice.

2. The modified Rule to be substituted for the old one is as follows:

If the Collector (or other resumption Officer) shall decide against the assessment, he shall report his proceedings to the Local Commissioner to whose authority he may be subject, as directed by Clause 4, Section 4, of the said Regulation, and the Local Commissioner, if he shall disapprove the grounds of the Collector's (or other resumption Officer's) decision, shall report the case to the Sudder Board, who will determine whether an appeal should be preferred to the Special Commissioner.*

No. CCCCLXXXIII.

TO THE COMMISSIONERS OF REVENUE.

No. 483.
MISC. DEPT.
Prohibition to ryots to pay rents, directed by Sec. 22, Reg. XI. of 1822, applicable only to cases of sale of Estates for their own arrears.

January 23, 1839.—No. 2.

THE Sudder Board of Revenue having had occasion to observe that in cases of sale of the landed property of defaulters, for demands of Government, other than arrears of Revenue due from the lands sold, Collectors not unfrequently issue the prohibition to ryots and under-tenants against payments of rent pending confirmation of sale, prescribed in Section XXII. Regulation XI. of 1822, whereby embarrassment is experienced in the event of its being necessary to bring the Estates, in which such lands are situated, to sale for the recovery of their own arrears; I am directed to request that you will explain to the Collectors of your Division, that the Section and Regulation above quoted have reference only to sales of the latter description, viz. of *Estates sold for their own arrears* of Revenue, whereas all other sales are sales of rights and interests to recover dues of a quite different class, and should be dealt with on the same principles as sales in satisfaction of decrees

* So much of this Rule as relates to the determination of the question of appeal by the *Board*, has been superseded by the more extended powers conferred on Commissioners, by the new Rules of Practice.—Vide C. O. 10th Augt. 1842, No. 20. para. 4. The course of procedure to be followed is indicated in C. O. 9th Jan. 1844, No. 1.

of Court. The issue of the prohibition to ryots and under-tenants in such cases is irregular and unauthorized, and you are requested to direct its discontinuance.

Circular, No. 483. Jan. 23, 1839.

No. CCCCLXXXIV.

TO THE COMMISSIONERS OF REVENUE.

March 13, 1839.—No. 3.

No. 484. Misc. Dept.

Under what circumstances decree-holders purchasing property sold in satisfaction of their decrees may be allowed to give into Court a receipt for the amount awarded to them by the decrees, instead of paying the entire price in the first instance.

IN compliance with a request of the Court of Sudder Dewanny Adawlut, I am directed by the Sudder Board of Revenue to transmit for the information and guidance of the Collectors under your jurisdiction, the accompanying copy of a Circular issued by the Court on the subject of the purchase by a decree-holder of property sold in satisfaction of his decree.

FROM THE REGISTER OF THE SUDDER DEWANNY ADAWLUT, TO THE JUDGES OF THE CIVIL COURT.

Doubts appearing to be entertained as to whether the Civil Courts are competent to allow a decree-holder purchasing property sold at public auction in satisfaction of his decree, to file his receipt to the extent of the sum awarded him, in lieu of paying the whole amount of purchase money into Court, I am directed by the Court to acquaint you that it has been ruled that a decree-holder should be permitted, under the circumstances above stated, to give his receipt for the amount of his claim in payment of so much of the purchase money of the property sold, provided the arrangement do not interfere with the equal claims of other parties, and that, as respects the delivery of possession of the property, the same rules are observed in regard to him as would be applied to any other purchaser, and provided also that where the property sold may be land paying Revenue to Government, the demands of Government on the Estate are previously settled.

2. You are requested to communicate the substance of this letter to the subordinate Judicial Functionaries of your District for their information and guidance.

No. CCCCLXXXV.

TO THE COMMISSIONERS OF REVENUE.

April 16, 1839.—No. 5.

No. 485. Misc. Dept.

Rescission of Rule X. for settlement of Hookamee tenures.

I AM directed by the Sudder Board of Revenue to forward for your information and guidance and for communication to your subordinate Officers, the accompanying copy of a letter to their address, No. 388 of 12th ultimo, from

Circular, No. 485. April 16, 1839.

the Secretary to the Government of Bengal, with its enclosure, No. 45 of 25th *February, from the officiating Secretary to the Government of India, conveying the sanction of the Supreme Authority to the rescission of Section X. of the Rules for the settlement of Hookamee tenures, circulated with the Board's letter No. 62 of 14th July, 1837.*

2. With reference to the 3rd para. of Mr. officiating Secretary Millett's letter, you will be pleased to institute enquiries for the purpose of ascertaining whether any cases have occurred within your Division in which parties have been excluded from settlement under the operation of the rule now rescinded; and, if it should appear that there have been such, the Board request that you will, with the least possible delay, furnish a report of the circumstances of each particular case.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

In reply to your letter No. 218 of the 14th December last, I am directed by the Hon'ble the Deputy Governor of Bengal to forward the accompanying copy of a letter No. 45, dated the 25th ultimo, from the officiating Secretary to the Government of India, conveying the sanction of the Supreme Authority to the rescission of Section X. of the Rules for the settlement of Hookamee tenures, as recommended by the Board.

2. The attention of the Board is particularly called to the 3rd para. of Mr. officiating Secretary Millett's letter.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF INDIA.

I am directed by the Hon'ble the President of the Council of India in Council to acknowledge the receipt of your letter, No. 246, dated the 22nd ultimo, transmitting correspondence with the Sudder Board of Revenue on the subject of Section X. of the Rules for the settlement of resumed Hookamee tenures.

2. In reply, I am desired to inform you that his Honor in Council concurs with the Hon'ble the Deputy Governor of Bengal, and the Sudder Board, in thinking that the Rule in question is at variance with the provisions of Regulation XIX. of 1793, and he is accordingly pleased to sanction its rescission, as recommended by the Board.

3. I am further desired to express the wish of his Honor in Council that any complaint preferred by a party who may have been excluded from a settlement by the operation of the Rule, may receive due consideration.

4. The original papers received with your letter are herewith returned.

No. CCCCLXXXVI.

TO THE COMMISSIONERS OF REVENUE.

April 17, 1839.—No. 1.

No. 486.
COURT OF WARDS DEPARTMENT.
Rule to be observed in regard to resumption suits instituted for rent-free tenures situated in Estates under the Court of Wards.

I AM directed by the Sudder Board of Revenue to forward for your information and guidance, and for communication to the Officers subordinate to you, the accompanying copy of an extract, paragraph 2nd, from a letter No. 7, of this day's date, addressed by them to the Commissioner of Cuttack.

EXTRACT FROM A LETTER ADDRESSED TO THE COMMISSIONER OF CUTTACK.

Para. 2. The Board concur in your opinion that it is not expedient to delay the institution of resumption suits, on account of the disqualification of the proprietor of the Estate within which the rent-free tenures are situated. Precautions must, however, be adopted for the special protection of the Ward's interests, and, for this purpose, the Board desire that you will request the resumption Officer to issue his notice to the Collector, upon the institution of any suit for the investigation of a tenure situated within an Estate under the jurisdiction of the Court of Wards. It will be the duty of the Collector, upon the receipt of such notice, to ascertain in communication with the appointed guardians and family of the disqualified proprietor, what is the nature and origin of the tenure, and to report the case through the Commissioner without delay for the consideration of the Court of Wards, by whom the suit will be defended through their Deputy Superintendent of Legal Affairs, should it appear to them that the interests of the Ward are involved in the result. You will further request the resumption Officer in such cases to consider the Collector as the party entitled under Clause 1, Section 4, Regulation III. of 1828, to a copy of his decree, and should the decision be against the minor, the Court of Wards will, upon the report of the Collector and Commissioner, determine as to the expediency of preferring an appeal to the Special Commissioner.

No. CCCCLXXXVII.

TO THE COMMISSIONERS OF REVENUE.

April 23, 1839.—No. 6.

No. 487.
MISC. DEPT.
Mehals under butwarrah, no longer to appear as a separate head in the quarterly Towjees.

I AM instructed by the Sudder Board of Revenue to observe that the quarterly Towjees of the Collectors, as at present prepared, contain a separate head for Muhals under butwarrah. As these Muhals are now, under the butwarrah Laws recently passed, brought to sale in the same manner as

Circular, No. 487. April 23, 1839.

other Estates, there does not appear to the Board to be any necessity for retaining this separate head, and they accordingly direct that it be struck out of the Towjee, and that the Muhals hitherto comprised under it be transferred to the other heads to which, with reference to the amount of their Sudder Jumma, they may belong.

No. CCCCLXXXVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 488. Misc. Dept. Form for memo. of sales appended to quarterly Towjees.

May 1, 1839.—No. 7.

I AM directed by the Sudder Board of Revenue to request that the foot note shewing the number of sales confirmed and cancelled by Commissioners, which is appended to the quarterly Towjees, as directed by Government Orders of the 12th July, 1836, para. 6, may be drawn out in the following form.

	Confirmed.	Cancelled.	Pending.	Total.	Remarks.
Sales remaining from previous quarter,	00	0	0	00	In this column enter number of cases which have been pending upwards of 6 months, and number of appeals from confirmation remaining unreported at the end of the quarter.
" received during the quarter, ...	00	0	0	00	

No. CCCCLXXXIX.

TO THE COMMISSIONERS OF REVENUE.

No. 489. Misc. Dept. Appointment of Commissioners under Act I. of 1839, and scale of commission to be awarded to them.

May 15, 1839.—No. 8.

I AM directed by the Sudder Board of Revenue to send you for your information and guidance, and for communication to the several Collectors and independent Deputy Collectors in your Division, the accompanying copy of a letter this day addressed to the Commissioner of Bhaugulpore, relative to the appointment, under Act I. of 1839, of Officers to sell property distrained for the recovery of arrears of rent.

LETTER TO THE COMMISSIONER OF BHAUGULPORE.

Circular, No. 489.
May 15, 1839.

I am directed by the Sudder Board of Revenue to acknowledge the receipt of your letter No. 1249, of the 11th ultimo, enquiring whether with reference to the words quoted in the margin from Act No. I. of 1839, a Collector of Revenue can, of his own authority, adopt measures for giving effect to the provisions of that Act, and in reply to communicate the following instructions.

"And conformably to such instructions as he may receive in that behalf."

2. The number of Officers to be employed in each District for the purpose of selling property distrained for the recovery of arrears of rent, should be determined by the Collector in communication with yourself, and the appointments made by the Collector should be submitted for your sanction.

3. The selection of individuals for the office must depend very much upon local circumstances; but the Board would suggest that wherever there may be Pergunnah Cazees of good repute, (not invested with the office of Moonsiff,) they should be preferred to candidates having no particular recommendation.

4. With regard to the percentage to be allowed, the Board observe that a maximum only is fixed by the Act; and they desire that when the amount realized by sale may exceed 200 rupees, the scale entered in the margin may be invariably adopted.

On realization of	200 Rs.	.....	.....	10 per Cent.		
Above	200 Rs.	and not exceeding	500 Rs.	do. on 200 & 8 pr. Ct. on the remainder.		
,,	500 Rs.	,,	1,000 Rs.	as above on first 500 Rs. & 6 pr. Ct. on do.		
,,	1,000 Rs.	,,	3,000 Rs.	ditto on 1,000 Rs. & 4	,,	on do.
,,	3,000 Rs.	,,	5,000 Rs.	ditto on 3,000 Rs. & 2	,,	on do.
,,	5,000 Rs.	,,		as above on 5,000 Rs. & 1	,,	on all sums exceeding that amount.

No. CCCCXC.

TO THE COMMISSIONERS OF REVENUE.

May 29, 1839.—No. 9.

No. 490.
MISC. DEPT.
Orders of Military Board for the preservation and repair of glazed doors and windows circulated.

I AM directed by the Sudder Board of Revenue to transmit for your information and guidance, and that of your subordinates, the annexed copy of a Circular* issued by the Military Board to the Superintending Engineers of Public Works, relative to the preservation and repair of glazed doors and windows in civil buildings.

* Nos. 318-319, dated 14th instant.

CIRCULAR LETTER FROM THE SECRETARY TO THE MILITARY BOARD, TO THE SUPERINTENDING ENGINEERS, LOWER AND SOUTH WESTERN PROVINCES.

Under orders of Government dated the 2nd instant, I am directed by the Military Board to request that the following practice be adopted for the preservation and repair of panes of glass in civil buildings.

Circular, No. 490. May 29, 1839.

2. No glass shall be used in the windows and doors of civil buildings nearer the floor than three and half or four feet, and all below that level shall be replaced by wooden squares.

3. In Cutcheries the Civil Officers at the head of each department will make some one person of their respective establishments answerable for the glass in each room; that person being liable to pay for any panes that may be broken, unless he informed his superior at the time, and either proved the fracture to have been unavoidable or produced the person who broke them; such person should not be allowed to depart without making good the damage done.

4. In circuit houses whenever any of the Officers entitled to the use of them may visit the station, the Native Agent or other authorized person on the part of the Executive Officer should obtain a certificate that the glass windows are complete, and on that Officer leaving the house, the Agent should again examine the premises and demand payment of the price of any panes he may find broken, reporting such demand and its result to the Executive Officer.

5. The Executive Officers will consider it their duty to admit of no charge for repairs of glass from their own Agents without full and satisfactory explanation, and you will, in like manner, abstain from recommending any such charge to the Board, unless you are fully satisfied that every care has been taken to obtain payment from the person, who may under the operation of the above rules have become liable to the payment.

6. A copy of this letter has been sent to the Sudder Board of Revenue and to the Sudder Dewanny Adawlut, for the information and guidance of the Judicial and Revenue Officers under their control.

No. CCCCXCI.

TO THE COMMISSIONERS OF REVENUE.

No. 491. Misc. Dept. "Bhitouree," or "mohturfah" to be excluded from estimated assets in settlements.

May 29, 1839.—No. 10.

IN conformity with Orders of Government bearing date the 14th instant, No. 672, a copy of which is annexed, I am directed by the Sudder Board of Revenue to request that all Collectors and other Officers employed on settlement duty, within your jurisdiction, may be instructed to exclude from their estimates of assets the item variously termed "bhitouree," or "mohturfah."

LETTER FROM THE SECRETARY TO GOVERNMENT, REVENUE DEPARTMENT, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

I am directed by the Hon'ble the Deputy Governor of Bengal to acknowledge the receipt of Mr. Bignell's letter, No. 167, of the 3d ultimo, and in reply to observe,

that although the cess termed bhitource or mohturfah is considered by the several Officers, who have been consulted, to mean ground rent, their definitions shew clearly that it has no property of rent, and is in fact a tax on trades or on capital, and as such, however small in amount at present, it is not such a cess as Government ought to recognize, by levying a share of it, together with their lawful share of "*rent*" properly so called. His Honor desires therefore that the item may be invariably excluded from assets of settlement.

Circular, No. 491. May 29, 1839.

No. CCCCXCII.

TO THE COMMISSIONERS OF REVENUE.

June 5, 1839.—No. 11.

No. 492. Misc. Dept.

At what stage of proceedings an Estate should be considered as brought under butwarrah, and course to be followed when there is an arrear of Revenue against such Estate.

WITH reference to the Law respecting the partition of Estates under Regulation XIX. of 1814, doubts appear to have been entertained upon the two following points.

First.—As to the precise stage of the proceedings under Regulation XIX. of 1814, which places an Estate under butwarrah.

Second.—Whether the circumstance of the Estate being in balance justifies a Collector in refusing to comply with an application to bring it under butwarrah.

2. On the first point, I am instructed to explain that an Estate, to the partition of which no opposition is made, must be considered to be under butwarrah from the date of the proceeding held by the Collector (on the return of the Isntihar, when that process is necessary, as in Clause 2, Section 4, Regulation XIX. of 1814,) which orders "that a division of the Estate shall be made;"—and from the date of such order the co-sharers are entitled to the protection of Section 33 of the said Regulation, for all arrears that may accrue during the progress of the butwarrah.

3. On the second point, I am instructed to explain that the circumstance of an Estate being in balance does not justify a Collector in rejecting the application for a butwarrah. So soon as the application described in Clause 1, or Clause 2, of Section 4 is made, the Collector should publish the advertisement as therein directed, and at the expiration of the prescribed period, upon the formal return of the proper Officer certifying that the advertisement has been duly published, he should, without delay, record the order for the division of the Estate above referred to.

Circular, No. 492. June 5, 1839.

4. Up to the date of the last mentioned order the balances are ijmalee, and the whole Estate must be brought to sale entire for any such arrear. It will therefore be the duty of the Collector to ascertain and record the amount of all these ijmalee balances, hal and bukya, immediately he passes the order for bringing an Estate under butwarrah; and to proceed to advertise the entire Estate, and to sell it on the first lawful day, for the said balances, just as if no application for butwarrah had been made.

5. When a butwarrah is submitted for confirmation, it shall be the duty of the Collector to certify that no balances for any period antecedent to the date of the order for dividing the Estate are outstanding against it; and he must be held to be in the strictest sense personally responsible for the correctness of such certificate, because, after the confirmation of the partition, the entire Estate could no longer be sold for the recovery of ijmalee balances.

No. CCCCXCIII.

TO THE COMMISSIONERS OF REVENUE.

No. 493. Misc. Dept.

Bukya balances to be distinguished from current balances, in red ink, in the quarterly Towjees.

June 19, 1839.—No. 12.*

In the quarterly Towjees, submitted by Collectors, through the Commissioners to the Sudder Board of Revenue, the column of demand which exhibits the amount of arrears outstanding at the close of the preceding quarter does not discriminate between the hal and the bukya balances, i. e, between the balance due on account of the current year, and the arrears of past years; and as it is necessary for the preparation of the Abstract Return submitted to Government, that the Board should be furnished with information on this point, I am directed to request that you will instruct the Collectors under your jurisdiction to insert in column 6, the amount of bukya balance due from each description of Muhal, *in red ink*, immediately above the figures which shew the whole of the outstanding arrear. In the first quarter of the year of course the whole balance brought forward is bukya; but in each subsequent quarter the amount of such arrear must be specifically stated, as above directed. To prevent the possibility of mistake, and for the convenience of future reference, a note should be added at the foot of the column, explaining that "the figures in red ink shew the amount of the bukya balances."

* These instructions have since been superseded, by entirely new orders relative to Towjees, issued in 1842.

No. CCCCXCIV.

TO THE COMMISSIONERS OF REVENUE.

July 3, 1839.—No. 13.

No. 494.
MISC. DEPT.

Authenticated copies of correspondence on the subject of suits pending in Courts of Justice, not to be granted to the party opposed to Govt. without previous reference to the Board.

IT having come to the knowledge of the Sudder Board of Revenue that the authenticated copies of correspondence between the Board and the Local Authorities on the subject of suits pending in Courts of Justice, have been filed by the party opposed to Government as evidence in such suits, I am directed to request that you will in no case grant copies of letters of the nature referred to without in the first instance referring to this office.

No. CCCCXCV.

TO THE COMMISSIONERS OF REVENUE.

July 17, 1839.—No. 14.

No. 495.
MISC. DEPT.

Attention directed to Rules of 31st July, 1832, enjoining the examination of cash balance in Treasury on taking charge of a Collector's office.

AN instance having recently occurred of a Collector having rendered himself liable to pecuniary responsibility, in consequence of his having neglected to examine the cash balance in the Treasury, on taking charge of his Collectorship, I am desired by the Sudder Board of Revenue, on this occasion, to direct the attention of all Officers, in charge of Treasuries, to the precautionary Rules prescribed by Circular Orders of the 31st July, 1832,* with the view to impress upon their minds the serious responsibility which must succeed any neglect of those orders.

* No. 145.

No. CCCCXCVI.

TO THE COMMISSIONERS OF REVENUE.

July 17, 1839.—No. 16.

No. 496.
MISC. DEPT.

Modification of Rule IX. of Rules of Practice relative to references desired by Commissioners to Govt., when dissatisfied with the Board's orders.

BY order of the Sudder Board, and with the sanction of the Government, the following modification of the ninth Rule of Practice is communicated for your guidance and observance.

RULE IX.

Should a Commissioner desire that any case decided by the Board be referred for the orders of Government, the Board will use their discretion, and either report the case, or decline doing so; but if the Board decline, the Commissioner will be at liberty to make the reference direct, taking upon himself the responsibility of making an unnecessary appeal to Government.

No. CCCCXCVII.

TO THE COMMISSIONERS OF REVENUE.

No. 497.
SETTLEMENT DEPARTMENT.
Date of settlement taking effect to be noted on margin of reports.

July 29, 1839.—No. 17.

I AM directed by the Sudder Board of Revenue to request you will cause to be noted in the usual marginal statements of all settlement reports, the date from which the settlement is to take effect.

No. CCCCXCVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 498.
MISC. DEPT.
Practice of levying registry fees from purchasers of Estates sold for arrears at public auctions, forbidden, as being illegal.

July 31, 1839.—No. 18.

IT having been brought to the notice of the Sudder Board of Revenue that, in some Districts, purchasers of Estates at public auctions are required to pay fees of registry previous to their names being recorded in the Register of Mutations,—I am directed to inform you that it has been ruled that Section 3, Regulation XV. of 1797 does not refer to transfers made in consequence of public sales by auction for the recovery of arrears of Revenue.

2. Should you find, after circulating this letter, that a practice exists in any District subordinate to you of levying fees for registry in such cases, you will direct its immediate discontinuance.

No. CCCCXCIX.

TO THE COMMISSIONERS OF REVENUE.

No. 499.
MISC. DEPT.
Rule to be observed in regard to adjournment and postponement of sales. Such adjournment or postponement to be noted

July 31, 1839.—No. 19.

WITH a view to check the irregularities in the adjournment and postponement of sales, which have very frequently come under the notice of the Sudder Board, I am directed to communicate the following instructions for the guidance of all Officers holding public sales for the recovery of arrears of Revenue.

Circular, No. 499. July 31, 1839.

on published Ishtihar, and on copies of advertisements filed with the record.

2. Whenever a sale is adjourned from day to day conformably to Clause 2, Section VIII. Regulation XI. of 1822, the adjournment must invariably be inscribed on the Ishtihar originally published, and on the copy which accompanies the sale papers, when transmitted to the Commissioner; and when the sale is postponed to a future day, in conformity with Clause 1, Section VIII. of the said Regulation, copies of each of the separate advertisements, corresponding with the several postponements recorded in the sale rooboocaree, must accompany the case, when submitted to the Commissioner for confirmation, as also when the Commissioner transmits the record of appeal from his orders of confirmation for the final decision of the Sudder Board.

No. D.

TO THE COMMISSIONERS OF REVENUE.

Aug. 14, 1839.—No. 20.

No. 500. Misc. Dept.

Importance of local investigation and superintendence in resumption operations, enforced by the example of Mr. Beresford, Special Deputy Collector of Poorneah and Maldah.

I AM directed by the Sudder Board of Revenue, and in pursuance of orders from the Bengal Government, to forward, for circulation to the Special Deputy Collectors of your Division, the annexed extract from a report by Mr. Beresford, Special Deputy Collector in Poorneah and Maldah, of the results of certain experimental measurements made under his superintendence during the last cold season.

2. The Board do not expect or desire that such searching investigations, as those so judiciously instituted and conducted by Mr. Beresford, in the cases mentioned in his report, should be universally adopted: indeed, in the present stage of resumption operations, and with the limited agency available for the purpose, it would not be possible to follow such a course, as an ordinary rule of procedure. But the Board are desirous of impressing upon resumption Officers the importance of local investigation in all cases where it may be practicable, and the yet greater importance of such investigation being vigilantly superintended either by the Special Deputy Collectors themselves, or by the Deputies assigned them for this purpose, and they are sure that they could not have a more striking illustration of the truth they would inculcate than that which is furnished by Mr. Beresford's very able report.

Circular, No.500. Aug. 14, 1839.

EXTRACT FROM A REPORT BY MR. BERESFORD, SPECIAL DEPUTY COLLECTOR IN POORNEAH AND MALDAH.

Para. 10. The result of the measurements which I effected in the last six months of the past year, i. e. between 1st November, 1838, and the 30th April, 1839, has been very satisfactory. The measurements I here allude to were, I beg to observe, chiefly (what I may term experimental), of lands lying in the immediate vicinity of my camp at the several spots which I visited during the six months in question, and effected almost entirely by means of the single measuring establishment sanctioned for the period of six months in your letter No. 4304, of the 15th November last.

11. The measurements I am speaking of may be strictly regarded as experimental, having been made for the purpose of ascertaining by what means and by what kind of measurement the greater amount of truth in regard to the existence and extent of rent-free lands, was discoverable: in cases where the Mehal consisting of one or more villages was wholly Lakhiraj, I directed the Ameen to make the measurement in the usual way, ascertaining the boundaries carefully previously to commencing measurement; in other cases where it was my object to ascertain the extent of a number of Lakhiraj holdings in a particular village or villages, I, in some instances, furnished the Ameen with a list of the names of the former and present holders, as obtained from the Putwaree's papers, and directed him to make a measurement of each holding agreeably to the boundaries pointed out by the Munduls and other head-men of that particular and the adjoining villages, and in the presence of disinterested parties. In other cases again where my object was the same, viz. to ascertain the extent of a number of Lakhiraj holdings in a particular village or talook, I directed the Ameen to ascertain, first of all, by careful inquiry, the actual boundaries of the particular village, to erect bamboos thereon, then to make a general (ek jae) measurement of the whole village, and lastly, after deducting (in instances where the village happened to be "mal" or "istimrar"), whatever land was claimed as "mal" or "istimrar" to make a distinct and separate measurement of each rent-free holding; this latter mode is, I am now convinced, the one calculated to elicit more trust-worthy information of the resources of any particular estate or village than any other. After the boundaries of any village are once carefully fixed, and marked out, and the lands not rent-free deducted, a certain ascertained quantity of Lakhiraj land remains, which must be accounted for, and must belong to, and be in the possession of some one or other. By this method not only the number of beegahs in each holding in excess of the amount specified in the Putwaree's papers is ascertained, but all other Lakhiraj land, of which there is no trace in the records of the Putwaree's office, is brought to light.

12. The following abstracts will serve in some measure to shew the general results of the measurements above adverted to:

Circular, No. 500. Aug. 14, 1839.

ABSTRACT No. 1.

Exhibiting the comparative total area of Muhals wholly Lakhiraj agreeably to the Putwaree's papers and the measurement of the Ameen.

No. of Muhal.	Name of Muhal.	Putwaree's papers. Area.			Ameen's measurement. Area.			Excess area.			Remarks.
		B.	K.	D.	B.	K.	D.	B.	K.	D.	
1	Mouza Begumpoor, ...	887	17	0	1,380	15	0	506	11	0	
2	,, Butoorya, ...	536	0	0	856	15	0	320	15	0	
3	,, Futihnuggur, ...	484	0	0	795	12	0	311	12	0	
4	,, Bhornha, ...	2,731	14	0	10,858	11	0	8,126	17	0	
	Total, ...	4,637	11	0	13,891	13	0	9,265	15	0	

13. Abstract No. 1 requires but little comment, the aggregate of Lakhiraj land contained in the four Muhals is as nearly as possible treble the aggregate specified in the Putwaree's papers.

ABSTRACT No. 2.

Exhibiting the comparative amount of holdings in excess of 100 *beegahs and the comparative aggregate area of the holdings directed to be measured in six Muhals of Pergunnah Sreepoor, as specified in the Putwaree's papers and ascertained by the measurement and local enquiry of the Ameen.*

No.	Name of Muhal.	Total number of Lakhiraj holdings directed to be measured.	Putwaree's papers. Total number of Lakhiraj holdings above 100 beegahs.	Putwaree's papers. Aggregate area of holdings directed to be measured.			Ameen's papers. Total number of Lakhiraj holdings above 100 beegahs.	Ameen's papers. Aggregate area of holdings directed to be measured.			Remarks.
				B.	K	D		B.	K	D	
1	Tal. Koorbelain in 9 villages,	37*	6	2,151	1	0	13	3,763	18	0	* This is the total amount of holdings, each of which is in excess of 20 beegahs according to the Putwaree's papers.
2	Tal. Pucham Lohdee in 6 villages, ...	47	8	3,527	0	0	16	6,909	2	0	
3	Tal. Nuzurpoor Bevalda in 4 villages, ...	23†	4	1,270	18	0	16	3,309	5	0	
4	Tal. Koorjee in 2 villages, ..	15‡	4	1,301	3	0	5	2,116	16	0	† This is the amount of holdings in excess of 20 beegahs.
5	Tal. Bimgunwan in 13 villages, ...	50§	6	2,742	15	0	22	7,537	12	0	‡ Ditto ditto.
6	In 4 villages of Tal. Oorluha, ...	87	4	1,824	5	0	11	3,599	11	0	§ Ditto ditto.
	Total, ...	259	32	12,817	2	0	83	27,236	4	0	

14. From inspection of the above Abstract No. 2, it appears that out of 259 Lakhiraj holdings in 6 Muhals there are, according to the Putwaree's papers, only 32

Circular, No. 500. Aug. 14, 1839.

in excess of 100 beegahs, whereas by the Ameen's measurement 83 out of the 259 holdings have been discovered to be in excess of that amount. The aggregate moreover of Lakhiraj land (27,236 beegahs and 4 cottahs) contained in the 259 holdings is, it will be observed, considerably more than double the amount of land down in the Putwaree's papers. The measurements noted in this Abstract were made agreeably to lists of former and present Lakhiraj holders. In Muhals Nos. 1, 3, 4 and 5 the lists furnished to the Ameens comprised all the holdings in excess (according to the Putwaree's terij) of 20 beegahs, and in Muhals Nos. 2 and 6, the whole of the holdings contained in the terij were measured.

ABSTRACT No. 3.

Exhibiting the comparative number of Lakhiraj holdings, the comparative number of holdings in excess of 100 *beegahs, and the comparative aggregate area of the total holdings, as specified in the Putwaree's papers and ascertained by the measurement and local enquiry of the Ameen.*

No.	Name of Muhal.	Putwaree's papers.					Ameen's measurement.					Remarks.
		Total number of Lakhiraj holdings.	Total number of Lakhiraj holdings above 100 beegahs.	Aggregate area of Lakhiraj land comprised in the holdings in column 3.			Total number of Lakhiraj holdings.	Total number of Lakhiraj holdings above 100 beegahs.	Aggregate area of Lakhiraj land comprised in the holdings in column 6.			
				B.	K.	D.			B.	K	D.	
1	Tal. Duhganwan contg. 7 villages Pergh. Futihpoor,	60	20	5459	4	0	77	39	17,836	19	0	There is no mention whatever of Mouzah Phoolsura in the Putwaree's papers.
2	Tal. Burmasiya Khoragach contg. 4 villages Ph. ditto	46	9	2683	4	0	54	18	13,846	3	0	
3	Ma. Phoolsura in Talook Bungunwan Ph. Sreepoor,	0	0	0	0	0	51	15	3863	15	0	
4	Ma. Burdbutta in Talook Oorluha, ...	50	2	883	3	0	63	9	2802	6	0	
5	Tal. Khunujabad contg. 5 villages, ...	8	3	740	0	0	11	7	2765	11	0	
	Total,....	164	34	9765	11	0	256	88	41,114	14	0	

15. From a perusal of the above Abstract No. 3, it will be observed on comparing column 3 with column 6, 1stly, that in 5 Muhals, comprising altogether 18 villages, 92 Lakhiraj holdings, the existence of which was previously unknown and not traceable in the Putwaree's papers, have been discovered by the measurement; 2ndly, that nearly treble the number of holdings, each in excess of 100 beegahs, has been discovered in the aforesaid 18 villages; and 3rdly, that the aggregate (41,114 beegahs and 14 cottahs,) of rent-free land is more than quadruple the amount specified in the Putwarree's papers. In all the measurements comprised in this Abstract, the boundaries of each village were first ascertained, a general measure-

ment of the whole village then made, and lastly, each Lakhiraj holding separately measured.

Circular, No. 500. Aug. 14, 1839.

16. The successful result of the above measurements I attribute very materially to the fact of my having been constantly encamped close to the spot where the measurements were being carried on, the bare circumstance of the superintending authority being close at hand has, I feel sure, the effect of controlling the operations of the Ameen to a very great extent, for, on the institution of inquiries into the extent of any lands, the operation of measurement is no sooner commenced than a variety of clashing interests are brought into collision, and where the Judge is on the spot, and stamp paper is dispensed with, all interested and disaffected parties come freely forward to prefer any real or alleged grievance to which the proceedings of the Ameen may have given rise—and the consciousness of this facility of reference induces the Ameen to proceed step by step in his operations with much circumspection.

17. In several instances complaints and references of various kinds were made to me by interested parties, and as an additional check to the proceedings of the Ameens, I called upon them every three, four or five days to furnish me with a memorandum of the total of land measured per day for the three or four days immediately preceding; this I did with a view to counteract a practice, to which the Natives are greatly addicted, of entering upon, and then deferring, a measurement for some days with a view of affording interested parties time and opportunity to bribe them to favorable terms.

No. DI.

TO THE COMMISSIONERS OF REVENUE.

August 14, 1839.—No. 21.

No. 501. Misc. Dept.

Officers delivering over charge to furnish a list of existing arrears, for transmission to the Superior Authority.

THE Sudder Board of Revenue are pleased to direct that all Local Officers subordinate to this Board, when delivering over charge of an office in the department, shall furnish to their successors, for transmission to the Superior Authority, a list of all existing arrears of duty.

2. You will make known these orders to your subordinates and require their observance of them.

No. DII.

TO THE COMMISSIONERS OF REVENUE.

August 21, 1839.—No. 22.

No. 502. Misc. Dept.

Malikana to be borne by the State and Lakhirajdar

I AM directed by the Sudder Board of Revenue to communicate for the information and guidance of all Officers employed on settlements, that, un-

Circular, No. 502. Aug. 21, 1839.

in proportionate shares, in settlements of Badshahee and Hookamee tenures.

der orders of the Hon'ble the Deputy Governor, the charge of Malikana payable to Maliks, under the modified rule of 8th May, 1838, is, in all cases, to be borne by the State and by the engaging Lakhirajdar in shares proportionate to their shares of the whole rental.—If therefore of the whole rental* taken as 100, the settlement assigns 70 to the State, and 30 to the Lakhirajdar, the charge of Malikana will be borne by the State and the Lakhirajdar in like proportion.—If the settlement assigns 50 to the State† and 50 to the Lakhirajdar, the Malikana will be paid by these two parties in equal shares.

* Government Juma, ...	63
Malikana, ...	10
Juma to be paid by the engaging Lakhirajdar, ...	73
† Government Juma, ...	45
Malikana, ...	10
Juma to be paid by Lakhirajdar, ..	55

No. DIII.

TO THE COMMISSIONERS OF REVENUE.

No. 503. Misc. Dept.

Modification of C. O. No. 68, dated 16th Oct. 1838. Position and extent of rent-free land to be ascertained before a decree is passed, declaring the land liable to assessment. Land not in occupation of Lakhirajdar when the resumption suit was instituted, not resumable without fresh proceedings against the party in possession.

September 11, 1839.—No. 23.

IN modification of the Circular Orders of the 16th October last No. 68, the annexed extract from orders of Government under date the 8th ultimo* is circulated for the information and guidance of all Officers, employed on the resumption and settlement of Lakhiraj lands under your authority.

* No. 1124.

EXTRACT FROM THE ORDERS OF GOVERNMENT.

I am directed by the Hon'ble the Deputy Governor of Bengal to state that, at the suggestion of the Supreme Government, his Honor has been pleased to modify in the following manner the orders conveyed to the Board by my letter No. 1583, of the 11th September last.

2. When an enquiry in regard to the liability of land to assessment shall have been instituted under any of the provisions of Regulation II. of 1819, it shall be incumbent on the Officers employed in conducting the proceedings, if the position, extent or existence of such land has not been satisfactorily ascertained, to establish the same by means of local enquiry, and if necessary, by accurate survey and measurement, before passing any decision; declaring such land liable to assessment. This rule, his Honor understands, has been already laid down by the Board, and circulated to the resumption Officers.

3. The resumption Courts must, of course, carry into execution their own decrees in the mode prescribed by the Regulations. But if land denied to be

included in such decrees were not in the occupation of the Lakhirajdar, when the suit against him was instituted, but in the occupation of some other person, who was not a party to the resumption suit, such land cannot be subjected to assessment by the Revenue Authorities without the institution of a new resumption suit against the party actually in possession.

Circular, No. 503. Sept. 11, 1839.

No. DIV.

TO THE COMMISSIONERS OF REVENUE.

September 10, 1839.—No. 24.

No. 504. Misc. Dept. Observance of Embankment Rules sanctioned by G. O. 20th Sept. 1831 and circulated on 4th Oct. 1831, enjoined.

IN conformity with orders of Government of date the 15th ultimo, No. 1216, I am directed by the Sudder Board of Revenue to request that you will require from the Collectors of your Division a strict observance of the Embankment Rules sanctioned by Government on the 20th September, 1831, and which were communicated to you by Circular Orders No. 49, dated the 4th October, 1831.

2. You will observe that by those Rules it is enjoined that the Revenue Officers make no engagement for the construction of bunds, until after the Superintending Engineer's opinion has been taken regarding the proposed measures, and the sanction of Government, through the Military Board, has been obtained, and communicated by him.

No. DV.

TO THE COMMISSIONERS OF REVENUE.

September 18, 1839.—No. 25.

No. 505. Misc. Dept. Travelling allowance to *all* Amlah fixed at 3-10ths of their respective salaries.

I AM directed by the Sudder Board of Revenue to intimate for the information and guidance of yourself and your subordinates, that in modification of the Rules communicated to you by Circular Orders No. 3126, dated the 12th June, 1829, Government have been pleased, under date the 29th ultimo, No. 1246, to direct that in future all Amlah, without reference to nation or creed, shall be paid travelling allowance at the rate of 3-10ths of their respective salaries.

No. DVI.

TO THE COMMISSIONERS OF REVENUE.

No. 506.
MISC. DEPT.

Pensions not available for satisfaction of decrees of Court, and payable only to pensioners themselves or their authorized Agents.

September 25, 1839.—No. 26.

INSTANCES having recently occurred in which Collectors have refused to disburse to pensioners, or have paid away portions of pensions, on the requisition of the Courts of Civil Judicature, although it has been repeatedly ruled that such allowances are not available for the satisfaction of decrees of Court, I am directed by the Sudder Board of Revenue to request that you will draw the attention of your subordinates to No. 788, (dated 3rd May, 1833,) of the printed Constructions of the Sudder Dewanny Adawlut, and instruct them that they are not at liberty to pay any portion of a pension to any other party whatever, than the individual to whom the pension has been assigned by Government, or his duly authorized Agent, when it has been satisfactorily shewn that the principal is unable to attend.

No. DVII.

TO THE COMMISSIONERS OF REVENUE.

No. 507.
MISC. DEPT.

Interference of resumption Officers with Kharij Jumma grants not exceeding 100 beegahs, situated within permanently settled Estates, opposed to Sec. 6, Reg. XIX. of 1793.

October 8, 1839.—No. 27.

I AM directed by the Sudder Board of Revenue to transmit for your information and for communication to your subordinates in the Resumption and Settlement Departments, the accompanying copies of their address to Government and of the orders received in reply, dated respectively the 7th August and 5th ultimo, on the subject of Kharij Jumma grants, not exceeding 100 beegahs, and situated within permanently settled Estates.

LETTER FROM THE SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

The attention of the Sudder Board of Revenue having been attracted to the fact of rent-free tenures under 100 beegahs in extent, within the limits of permanently assessed Estates, having been resumed on account of Government in the Division of Patna, they called for statements from each District of that Division of all such cases with a view to rectify the error. Amongst the returns to that requisition were the accompanying statements A. and B. and the remarks connected with them hereto annexed furnished by Mr. Special Deputy Collector Reid.

Circular, No. 507. Oct. 8, 1839.

2. As the question involved in these documents is a novel one, and at the same time of considerable importance, the Board consider it necessary to submit it for the orders of the Honorable the Deputy Governor of Bengal, and, in so doing, to lay before his Honor all the opinions which have been recorded on the subject, since the receipt of the statements.

3. The question referred to is whether Kharij Jumma "grants," not exceeding 100 beegahs, and situated in permanently settled Estates, come within the meaning of Section 6, Regulation XIX. of 1793, their Revenue, if resumed, belonging to the proprietors of the parent Muhal. If this be determined in the affirmative, it is perfectly clear that the resumption Officers possessed no power to interfere with the grants in question, and that the collections must be refunded. Against this construction, however, the following opinions have been recorded.

4. Mr. Special Deputy Collector Reid holds that Kharij Jumma lands, having been sold by the proprietors and held under bills of sale, do not come under the provisions of the Section quoted, since by that Section only bonâ fide alienations by grant are contemplated, and he conceives that if the lands be restored, the proprietors will profit by their own fraud.

5. Again, Mr. Bignell, the Deputy Superintendent of Legal Affairs, in a note dated the 31st August last, makes the following remarks with respect to a Kharij Jumma grants. "Upon examining the defendant's title-deeds, I am inclined to consider the resumption a good one, though upon a very different ground from any taken by the Collector. All these documents are really nothing more than ordinary bills of sale from a former Zemindar to different parties, from whom the defendant subsequently purchased. It is true, that at the end of four of the deeds it is said, that the lands thereby conveyed shall be held Lakhiraj; but, nevertheless, a valuable consideration amounting to what I should suppose was a fair price for the lands was paid. The present measurement shews the whole lands put together to amount to less than 30 beegahs, and each of the Sunnuds specifies a very few beegahs, but I do not think that the reservation contained in Section 6, Regulation XIX. of 1793, in favour of the Zemindars, can fairly be construed to extend to a case in which the Zemindar had actually sold the lands and received their value. To use a homely phrase, you cannot 'eat your cake and keep it too.'

6. "When," continues Mr. Bignell, "the Zemindar alienated these lands, he knew very well that he had no earthly power to grant a rent-free tenure. By this illegal grant, he obtained a high price for his property, and committed a fraud upon the purchaser, and it would be monstrous to hold that his heirs can now turn round upon the representative of the purchaser, and demand rent for the lands which their ancestor sold. Then if the Zemindar be not entitled to the Revenue, I say the Government is. The enactment just quoted exempted no rent-free tenure from assessment, but merely gave the Revenue to the Zemindar under certain circumstances, and if the Zemindar has in any case forfeited the privilege reserved to him, I take it that the Revenue must revert to Government."

Circular, No. 507.
Oct. 8, 1839.

7. Upon this note* of Mr. Bignell's, the late officiating Member Mr. Tucker, in concurrence with Mr. Bignell, recorded the following opinion: "In the first case, as explained by Mr. Bignell, I think Government entitled to the Revenue of the land, which having been sold out and out, previous to the permanent settlement, cannot be held to have formed part of any Estate then engaged for."

* Note.—Mr. Mangles the late temporary Member recorded an opinion as follows:

"I would not stand upon the extreme right of Government in the first of these miserable petty cases, but give it up at once as well as the second case. What is the extent of land in the third case? Less than 100 beegahs; of course I should be inclined to give that up too—if certainly not within a Khas Estate,—as not worth the further correspondence contemplated."

8. The notices which the Board have met with touching the nature of Kharij Jumma grants, are entered in the margin, and they now proceed to state their own views on the subject under discussion.

Colebrook's Sup. page 239 and Mr. Shore's letter, 29th July 1784. Behar. } Kharidge. Jumma.

Lands separated from the Revenue, sold by the Zemindars. These grants in some instances have received the confirmation of the Nazim or Collector for the time being, but the tenure in general derives its confirmation from length of time. The property held under this denomination is by practice transferable.

Gladwin. Land separated from the Revenue and sold by the Zemindars. It is hereditary and consequently alienable by the holder of it either by deed, gift or otherwise.

Special Commissioners under Regn. III. of 1828. } Have *resumed* grants of Kharidge Jumma, because *not* specified as *hereditary* in the Sunnuds, or other documents and on other grounds.—*Patna Special Commissioner.*

9. Kharij Jumma grants are of a similar nature in many respects, to ordinary Hookamee grants, inasmuch as they confer a rent-free tenure and are transferable by deed, gift, or otherwise; but differ in one material respect, viz. that the grantee of the Kharij Jumma tenure paid the grantor a sum of money. The Board agree with Mr. Bignell in thinking that, if proved, the circumstance of receiving an equivalent would be a bar to the success of the proprietor of the parent Estate, were he to institute a suit for resumption in the Civil Court, against the grantee or his heirs; but they cannot concur with that gentleman in the opinion that because the proprietor may not be entitled to the Revenue, the Government becomes entitled to it.

10. The matter at issue, it will be observed, is between two (not three) parties, viz. the proprietor and the grantee, and in the case supposed the right to the Revenue, which the proprietor would otherwise have been entitled to from the grantee, has been cancelled by his having received,—in purchase money,—the value of the grant. Now undoubtedly the only party who benefits by this circumstance is the grantee, and the Government is not a whit nearer to the mark. And it must be remembered that if the above be the only ground of right, possessed by Government in such cases, that right is based upon the assumption of the non-existence of a right on the part of the grantor; a fact unascertained, and the truth of which could only be proved by the result of a civil action, not yet instituted, by that party.

11. Neither do the Board concur in the view taken by Mr. Reid. It is true, they observe, that in one sense the deeds conferring Kharij Jumma tenures may be called bills of sale; but they come equally under the denomination of alienations by grant; because they are not simply sales of land, but are Sunnuds or documents confer-

Circular, No. 507. Oct. 8, 1839.

ring a tenure free from the future demand of rent, and are, therefore, to all intents and purposes rent-free grants;* in which the sole effect of the grantor's having taken an equivalent is, that he has weakened his own claim to benefit by the indulgence conferred on proprietors of permanently settled Estates by Section 6, Regulation XIX. of 1793, and not that the Government has thereby acquired any right to assess.

* Note.—Although Section 6, Regulation XIX. of 1793 confers upon a sudder malgoozar or proprietor the Revenue which may be assessed upon the resumption of all grants made prior to 1st December, 1790, yet it is to be observed that this is a piece of indulgence on the part of Government, since by a condition inserted in their engagements with Government so far back as 1772 A. D. or 1179 F. S. all future alienations of land by the malgoozars or proprietors in question were strictly prohibited. Every grant, therefore, of whatever description, may be said to have been fraudulent.

12. Such being the effect of the circumstances of the grant as regards the latent rights of the Zemindar, it is obvious in the opinion of the Board (with reference to Mr. Reid's further argument) that it is the grantee only, and not the Zemindar, who will be benefited immediately, and, in all probability, permanently, by the restoration of the lands illegally resumed, and consequently the argument that the Zemindar would benefit by his own fraud, is not tenable.

13. With regard to Mr. Tucker's opinion, that "Government is entitled to the Revenue, because the land having been sold out and out previous to the Decennial Settlement, cannot be held to have formed part of any Estate then engaged for"—the Board observe that if they have rightly described the double nature and character of these Kharij Jumma grants, it follows that they are just as much rent-free grants and as essentially formed a part of the Estate engaged for, as any other ordinary rent-free tenure separated from the Nizamut lands comprised within the limits of any one Estate, for which engagements were concluded at the Decennial Settlement.

14. The opinion of the Board, therefore, after a most mature consideration of the question, is, that the interference of the resumption Officers with all Kharij Jumma grants not exceeding 100 beegahs, situated in permanently settled Estates, is opposed to Section 6, Regulation XIX. of 1793; and that the lands of all such resumed tenures, together with the collections which may have been made from them, should be restored to the tenants.

15. The Board solicit the orders of Government on the general question, and they will then proceed to deal with the cases which have been reported to them.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

In reply to your letter No. 407 of the 7th ultimo, with its enclosures, I am directed by the Honorable the Deputy Governor of Bengal to request that you will inform the Board, that his Honor concurring in the view taken by them in regard to Kharij Jumma grants not exceeding 100 beegahs, situated in permanently settled Estates, is pleased to sanction the restoration of all such resumed tenures, together with the collections which may have been made from them.

2. The enclosures of your letter are returned, copies having been kept for record.

No. DVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 508.
MISC. DEPT.

Settlement of resumed Lakhiraj with Lakhirajdar to be at half jumma.

November 18, 1839.—No. 28.

I AM directed by the Sudder Board of Revenue to transmit, for your information and guidance, extract paragraphs 7th and 8th from a letter from the Secretary to the Supreme Government, under date the 14th ultimo; and to request that you will immediately issue such instructions as will give prompt effect to the orders of Government, to all Officers employed on settlement duties in your jurisdiction.

EXTRACT FROM LETTER FROM THE OFFICIATING SECRETARY TO THE GOVERNMENT OF INDIA, TO THE ADDRESS OF THE SECRETARY TO THE GOVERNMENT OF BENGAL.

Half rental Jumma.

7. With respect to the proposal for assessment at half the gross rental, I am directed to say that the Honorable the President in Council, after communication with the Right Honorable the Governor General, has been pleased to

Rule 4.

resolve, that no settlement of land, heretofore held Lakhiraj in the Provinces of Bengal, Behar and Orissa, declared liable to assessment under the resumption Laws, and entitled to a permanent settlement, for which the late Lakhirajdar shall engage, shall hereafter be made at an assessment greater than one half of the estimated gross rental of land, or, in cases where the late Lakhirajdar is the cultivator, one half of the gross rent value of the land.

8. The President in Council desires that the above rule may take immediate effect in favor of all lands the settlement of which had not been finally approved by the Honorable the Deputy Governor of Bengal, on the date of the receipt, in your office, of my letter to your address dated the 15th of July last, in which it was suggested that no settlements, at any higher rate, of lands of this description should be confirmed pending the consideration of this question.

No. DIX.

TO THE COMMISSIONERS OF REVENUE.

No. 509.
MISC. DEPT.

Nomination Roll of Deputy Collectors under Regulation IX. of 1833, to specify place of birth and period of residence in India.

November 19, 1839.—No. 29.

I AM directed by the Sudder Board of Revenue to request that on every occasion of the nomination of a Deputy Collector under Regulation IX. of 1833, you will cause the additional information indicated in the margin to be inserted in the 5th column of the Nomination Roll.

Nominee's place of birth and period of residence in India.

No. DX.

TO THE COMMISSIONERS OF REVENUE.

November 19, 1839.—No. 30.

No. 510.
MISC. DEPT.

Sales not to be fixed for any of the holidays allowed by the Sudder Dewanee Adawlut.

BY Circular Orders of the late Board of Revenue, under date the 25th April, 1815, Collectors were required to be careful not to fix, for the sale of Estates for the recovery of arrears of Revenue, the day appointed for the celebration of any Mahomedan or Hindoo festival; and as the circumstance of sales having been held on holidays observed by the Courts, has been sometimes urged as an objection to the legality or equity of the proceedings, the Board think it necessary to lay down some precise Rule in this respect for the guidance of Officers holding sales.

2. They request, therefore, that you will instruct all such Officers in your jurisdiction carefully to abstain from appointing for sales, days on which the Courts of Civil Justice are usually closed, in order that no sales for arrears of Revenue, or in satisfaction of decrees, may occur on any of those days. And as the number of holidays observed by different Courts in the Mofussil is believed to vary, the Board direct that the holidays intended by this Rule shall be understood to be those specified in the Circular Orders of the 20th June, 1837, as allowed at the Sudder Dewanny Adawlut.

3. It appears to the Board that holding sales for arrears of Revenue on the above holidays cannot be fair either to the interests of the defaulters, or to those of the Government; as it is to be apprehended the attendance of purchasers would be limited, and competition impeded. Therefore the Board trust that whenever a sale held in contravention of these orders comes under your notice, you will be induced to exercise the discretion vested in you, and reverse it.

No. DXI.

TO THE COMMISSIONERS OF REVENUE.

December 4, 1839.—No. 32.

No. 511.
MISC. DEPT.

Proposal to discriminate between balances due from the former proprietor when an Estate is sold. and

I AM directed by the Sudder Board of Revenue to communicate for your information and guidance the following observations and orders.

2. It has happened, and not unfrequently, that Estates have been sold for the recovery of arrears of Revenue, and the amount of the sale price has

Circular, No. 511. Dec. 4, 1839.

balances due from the Muhal itself. Returns of balances unrealized by sale called for preparatory to issue of definite instructions.

been insufficient to liquidate the whole of the arrears, and in such cases the balance, which remains unrealized, is recoverable from the defaulter, i. e. the late proprietor, and not from the Muhal sold. But under the present system of keeping the accounts, there is no discrimination, and all arrears, which may at any time have accrued against the successive proprietors of any Muhal, are entered as balances due from that Muhal.

3. With a view to obviate this confusion of account, occasioning often ultimate loss to Government, as well as the risk of injustice to purchasers of Estates, the Board have it in contemplation to provide that all balances, in excess of the amount realized by sale, shall, from the moment that an Estate has been sold, be struck out of the Towjee, and be entered in a separate book of account against the defaulter, so as to keep the party from whom the amount is to be realized clearly in view in the measures to be subsequently adopted. But before issuing definitive orders, they desire to have before them Returns of all balances of this description, outstanding in the several Collectorates, and they request that you will submit, at an early date, such a Return for the Districts of your Division, drawn out in the accompanying form.

Half yearly Return of balances due by late proprietors of Estates on account of balances not realized by sale of their Estates in the District of ——— *(from the Month of* ——— *to the Month of* ——— 18 — *A. D.)*

No.	Name of defaulter, late proprietor of Mouzah —— Pergunnah——	Total amount balance not realized by the sale.	Year or years of balance and date of sale.	Amount realized since the sale from other property of the said defaulter.	Balance remaining unliquidated.	Remarks shewing measures adopted and in progress for realization of balance.
						The Return may be prepared to the 31st October.

LIBRARY

No. DXII.

TO THE COMMISSIONERS OF REVENUE.

December 16, 1839.—No. 33.

No. 512.
MISC. DEPT.
Lots not to be put up out of their turn at public sales, except in special cases.

I AM directed by the Sudder Board of Revenue to communicate, for the information and guidance of all Officers holding sales for the realization of arrears of Revenue, the following orders of the Supreme Government, under date the 18th ultimo, No. 230.

"The Board will insist in future upon regularity in calling on lots, "and prohibit the putting up of any lot out of turn, according to the lot-"bundee under which it is sold, except at the request of the owner, or for his "manifest advantage."

No. DXIII.

TO THE COMMISSIONERS OF REVENUE.

December 31, 1839.—No. 34.

No. 513.
MISC. DEPT.
Police dáks passing through Khas Muhals to be maintained at the public expense, defrayed out of the collections of the Muhals.

THE attention of the Sudder Board of Revenue having been drawn by Government to the subject of Police dáks passing through Khas Muhals, in consequence of a reference from the Superintendent of Police, I am directed to request that you will instruct the Collectors and Khas Muhal Officers of your Division, that the establishment required for such dáks in resumed Muhals, so long as the Muhals are held Khas, must be maintained at the public expense.

2. The expense will be defrayed in all cases from the collections of the Muhals, on account of which it may be incurred.

No. DXIV.

TO THE COMMISSIONERS OF REVENUE.

January 15, 1840.—No. 1.

No. 514.
MISC. DEPT.
Commissioner to report when he authorizes a Collector to make over charge of his Treasury to a subordinate.

I AM directed by the Sudder Board of Revenue to request, that whenever a Collector may be authorized by you to make over charge of his Treasury to one of his subordinates, the circumstance may invariably be reported for the information of the Board.

No. DXV.

TO THE COMMISSIONERS OF REVENUE.

No. 515.
MISC. DEPT.

Provision to be made for the performance of the duties of the Zemindaree Police on the purchase of Estates by Government.

January 29, 1840.—No. 2.

IT having been brought to the notice of the Sudder Board of Revenue that, on the purchase of Estates by Government, the Zemindaree Police is frequently neglected; and that the duties performed by Zemindars generally in giving notice of offences, and aiding the Police in the apprehension of offenders, &c. are not duly discharged by the Officers of Government, entrusted with the management and collection of such Estates;—I am directed by the Board to request, that, with the view to prevent the like neglect in future, you will issue particular instructions to the Collectors, and other Officers entrusted with the charge of Government Khas Muhals in your Division, pointing out, that, on the occasion of such purchase on the part of Government, in future, it will be incumbent on them to see that adequate provision is made for the performance of the duties referred to; and that subordinate Officers are kept up for the purpose.

2. You are requested to take immediate steps to place these matters on an efficient footing in every Khas Muhal already the property of Government, in all the Districts of your Division.

No. DXVI.

TO THE COMMISSIONERS OF REVENUE.

No. 516.
MISC. DEPT.

Transfers of charge of Treasuries to be notified, with a view to publication in the Gazette.

February 18, 1840.—No. 3.

IN continuation of Circular Order of the 15th ultimo, No. 1, I am directed by the Sudder Board of Revenue to request, that you will communicate to the Collectors and Independent Deputy Collectors of your Division, the annexed copy of orders of Government under date the 30th ultimo, No. 204.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

I am directed to acknowledge the receipt of your letter No. 28, dated the 15th instant, and to request that you will inform the Board in reply, that the Hon'ble the Deputy Governor of Bengal approves of their proposition to notify to Government all transfers of the charge of Treasuries; and in compliance with their recommendation, will direct the publication of all such transfers in the Gazette, for general information.

No. DXVII.

TO THE COMMISSIONERS OF REVENUE.

February 19, 1840.—No. 4.

No. 517.
MISC. DEPT.

Rule regulating the allowance of junior Covenanted Officers while employed in the interior of their Districts.

I AM directed by the Sudder Board of Revenue to send for your information and that of your subordinates, the annexed Rule passed under date the 13th ultimo by the Hon'ble the President in Council, in communication with the Right Hon'ble the Governor General of India, regulating the allowance of junior Covenanted Civil Officers, while employed in the interior of their Districts.

RULE.

"Whenever the salary and other allowances of an Officer amount in the aggregate to less than the rate of Rs. 23,000 a year, he shall receive 5 Rupees a day as travelling allowance, whilst actually employed on duty in tents, at a distance from his sudder station, or so much within that allowance, as shall make his total receipts amount to that rate."

No. DXVIII.

TO THE COMMISSIONERS OF REVENUE.

February 26, 1840.—No. 5.

No. 518.
MISC. DEPT.

Powers conferred by Act XX. of 1836 on the Board or any Officer invested with the powers of the Board, may be exercised by Commissioners of Revenue.

I AM directed by the Sudder Board of Revenue to inform you that it has been ruled by the Hon'ble the Deputy Governor of Bengal, in communication with the Right Hon'ble the Governor General of India N. W. Provinces, under date the 6th instant, that the powers conferred by Act XX. of 1836, on "the Board of Revenue, or any Officer invested with the powers of the said Board," may be exercised by Commissioners of Revenue.

No. DXIX.

TO THE COMMISSIONERS OF REVENUE.

February 26, 1840.—No. 6.

No. 519.
MISC. DEPT.

Modification of Rule 7 of the Rules for the set-

I AM directed by the Sudder Board of Revenue to communicate for your information and that of your subordinates, the annexed extract (para. 4,)

Circular, No. 519. Feb. 26, 1840.

tlement of resumed Hookamee tenures.

of a letter from Government, under date the 1st August last, modifying No. 7 of the Rules regarding the settlement of resumed Hookamee tenures, communicated with their Circular Orders, No. 62, of the 14th July, 1837.

EXTRACT FROM A LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL.

PARA. 4. Referring to the last para. of your letter, No. 198, of 9th November last, and the opinion therein expressed, viz. that Rule VII. of the Hookamee Rules of June, 1837, ought not to be considered as including cases in which, under Section 4, Regulation XIII. of 1825, the Maliks have already been debarred from settlement by an equitable Law, and that in these cases the Malik cannot be held entitled to any compensation for the loss of settlement, I am directed to state that the Deputy Governor entirely concurs in this construction of the Rule, and desires that it may be acted on accordingly.

No. DXX.

TO THE COMMISSIONERS OF REVENUE.

No. 520. MISC. DEPT.

Abstract quarterly Towjees instituted for submission by Commissioners to the Board, instead of the quarterly Towjees, with instructions.

February 25, 1840.—No. 7.

I AM directed by the Sudder Board of Revenue to inform you that the Board, at the suggestion of Government, have determined on modifying the existing system in regard to the submission and revision of the quarterly Towjees; and the following plan, proposed by the Board, has met with the approval of Government.

2. The Collectors will continue to submit the quarterly Towjees as at present to their Commissioner; and it will continue to be the duty of the Commissioner to examine every explanation of balances furnished by Collectors, and record his distinct resolution upon each item, as at present, returning one copy to the Collector for his guidance, and filing the other in his own office for future reference, or submission (whenever called on so to do,) to the Board; and instead of the Commissioner transmitting a copy of the said quarterly Towjees, with his resolutions to the Sudder Board, as at present, he will merely submit, quarterly, an abstract statement, shewing the general results in each District, from which the Board will prepare their Return for the Government.

3. The abstract statement to be submitted by Commissioners to the Board, will be in the following form :— Circular, No. 520. Feb. 25, 1840.

Quarterly Towjee for the Division of ——— *for the Months of* —— *and* —— 18—.

District.	Demand for the quarter including all balances hall and bukya.			Collections within the quarter.			Balance at the conclusion of the quarter.			Remarks by the Commissioner explaining the cause of any falling off in the collections.
	Hal.	Bukya.	Total.	Hal.	Bukya.	Total.	Hal.	Bukya.	Total.	
Muhals on the Towjee, ...	0	0	0	0	0	0	0	0	0	
Muhals not on the Towjee..	0	0	0	0	0	0	0	0	0	
Muhals on the Towjee.....	0	0	0	0	0	0	0	0	0	
Muhals not on the Towjee...	0	0	0	0	0	0	0	0	0	
Muhals on the Towjee.	0	0	0	0	0	0	0	0	0	
Muhals not on the Towjee..	0	0	0	0	0	0	0	0	0	
Total, ...	0	0	0	0	0	0	0	0	0	

4. You will have the goodness to furnish copies of this Circular to all Collectors and Independent Deputy Collectors in your Division, for their information and guidance; and those Officers will be careful so to prepare their Towjees, that the abstract Towjee required for submission to the Board, may be at once filled up in your office. Their special attention is directed to the Circular of the 19th June last, No. 12, which was issued for the express purpose of enabling the Board to prepare from the Towjees, at present in use, an abstract similar in form to that now prescribed.

5. You will observe that the *hal demand*, in the abstract statement, is made up of the demand for the current quarter and the balances on account of preceding quarters of the current year. It will be supplied from column 7 and column 6 *(after deducting the bukya arrears)* of the Collector's Towjee. The bukya demand of the abstract is of course the bukya balance remaining unrealized at the commencement of the quarter, which the Board in the Circular above referred to directed should be inserted in red ink in column 6. The *hal collections* in like manner include all collections on account of the current year, whether of the current or of preceding quarters: it should correspond with column 8 of the Collector's Towjee; but the Board have lately had occasion to observe that some Collectors have been in the habit of including in their column 8 only the collections of the current

Circular, No. 520. Feb. 25, 1840.

quarter, confounding the collections on account of preceding quarters of the current year with the bukya collections in column 9—you will be careful that no such inaccuracy occurs in future.

6. With these detailed instructions for your guidance, a very moderate degree of care in your office will ensure the accurate preparation of the abstract Towjees.

7. The Board are persuaded that you are fully sensible of the paramount necessity, as regards the regularity of the collections, of the punctual preparation by the Collector, and the prompt revision by the Commissioner, of the quarterly Towjees. The importance which they themselves attach to these duties, and the mode in which they propose to apply the check which they have reserved to themselves, will be seen from the annexed extracts from their address to Government on the subject of the present modification.

EXTRACT FROM A LETTER FROM THE SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

The Board attribute in a great measure the very considerable improvement in the collection of the land Revenue during the past three years, to the searching enquiries into every item of collection and balance, which have been instituted through the medium of the present quarterly Towjees.

The Board observe, that if there is any one duty performed by a Commissioner of Revenue more important than any other, it is that of watching over the state of the collections; and that for the due performance of this duty it is not sufficient that figured Towjees shall be recorded in the Collector's office for occasional inspection; but it is essential that the Commissioner shall himself periodically receive the Towjee, with the Collector's explanations of all heavy items of balance, and that the Commissioner shall carefully record his resolutions upon all such explanations for the instruction and guidance of each Collector.

In recommending the proposed modification of the present system, the Board do not apprehend that the state of the collections will retrograde in consequence; for the Commissioners and Collectors have now been thoroughly instructed in the manner of keeping up their Towjees, while the Board will still have a check in their hands, and whenever it may appear from the abstract quarterly Towjee, that any falling off in the collections of any District, has taken place (which the explanations furnished in the column of remarks do not sufficiently explain) they will call for the Towjee of the quarter and District in question from the Commissioner's office, and institute a full enquiry into the circumstances; and thus, according to the more appropriate sequence, the minute details of collections will be looked after by the subordinate authority, the Commissioner, and the work of general supervision will remain with the Board.

No. DXXI.

TO THE COMMISSIONERS OF REVENUE.

February 26, 1840.—No. 9.

No. 521.
MISC. DEPT.
Oordoolanguage in Nagree character to be the language of record in Oordoo Districts.

I AM directed by the Sudder Board of Revenue to send you the accompanying copy of a letter from the Secretary to Government in the Judicial Department, under date the 6th instant, No. 220, and of its enclosures, relative to the introduction of the Oordoo language, written in the Nagree character, as the language of record; and to request that you will issue suitable instructions on the subject to your subordinates.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

I am directed by the Honorable the Deputy Governor of Bengal to request that you will lay before the Board the accompanying copies of the documents noted on the margin, relative to the introduction of the Oordoo language, written in the Nagree character, as the language of record, which his Honor requests the Board will consider as applicable to all the Officers subordinate to them.

No. 3235, dated 1st November, 1839, and accompaniment from Register Sudder Court.
No. 15, dated 13th January, 1840, from officiating Secretary to the Government of India.

LETTER FROM REGISTER SUDDER DEWANNY AND NIZAMUT ADAWLUTS, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

I am directed by the Court to request that you will submit for the information of the Honorable the Deputy Governor of Bengal, the accompanying six copies of a Circular Letter this day written by order of the Court, to the several Civil and Sessions Judges, Magistrates, and Joint Magistrates in the Behar Provinces, and to the Governor General's Agent at Hazareebaugh.

(CIRCULAR.)

The instructions contained in paragraph 5 of the Court's Resolutions of the 5th July last regarding the use of the Nagree character in writing the Oordoo language (quoted in the margin) being general, and it being material that that measure should be carried into effect without obstruction to public business, I am directed by the Court to request your particular attention to the necessity of introducing the change in the most gradual and careful manner.

"The authorities of the Districts in which the Oordoo language is current, shall be required to take measures for introducing the use of the Nagree character in writing that language, and to report on the 1st January next, the progress which has been made in that respect."

Circular, No. 521. Feb. 26, 1840.

2. It will be proper for you, the Court observe, before taking any decisive steps, to make enquiries on the subject as to the mode in which the wishes of the Government, to render all public proceedings intelligible to the people, may be fulfilled consistently with the disposal of the business of your Court with due regularity and expedition. It will be expedient also that you put yourself in communication with the other authorities of the District, both Judicial and Revenue, in order to the adoption of a uniform system in all the branches of the public service.

3. The Court request you will postpone the report, which was formerly required, to the 1st March next.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF INDIA, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

With reference to the Circular Order of the Sudder Dewanny and Nizamut Adawluts at Calcutta, under date the 1st November last, received through your office, and to the correspondence noted on the margin, relative to the use of the Nagree character in recording proceedings in Oordoo in the Courts of Districts in which that language is current, I am directed by the Honorable the President in Council to request that you will lay the following observations before the Honorable the Deputy Governor of Bengal.

Letter to the Secretary to the Government of Bengal, dated 12th August, 1839, with enclosure.

Letter from ditto ditto, dated 19th September, 1839.

2. In addition to the precautions which the Circular Order alluded to has directed Judges, &c. to take, before requiring the exclusive use of the Nagree character for writing the Oordoo language in proceedings before their Courts, it occurs to his Honor in Council that it might be well to forbid the introduction of that measure by any Judicial Officer before obtaining the special sanction of Government. Judges who feel prepared to introduce this change, may be required previously to report what they have done in the way of precaution laid down by this Circular Order; what are the grounds on which they are assured that the measure will not materially interfere with regularity and expedition in the disposal of business; and what measures they have taken in communication with the other District authorities for "the adoption of a uniform system in all the branches of the public service."

No. DXXII.

TO THE COMMISSIONERS OF REVENUE.

No. 522. Misc. Dept. Commissioners not competent to direct re-investigation of resumption suits under Clause 4, Section 4, Regulation III. of 1828.

February 29, 1840.—No. 10.

A CASE having been recently brought to the notice of the Sudder Board of Revenue, in which Government has suffered a heavy loss in consequence of the Revenue Commissioner having considered himself at liberty, under Clause 4, Section 4, Regulation III. of 1828, to direct a re-investigation of a resumption suit decided against Government, and having thus allowed the

prescribed period for an appeal to the Special Commissioner to elapse, I am directed to call your attention to the Circular Orders of this Board of the 10th June, 1837, (page 731, Peters',) and again to remark, that no judicial powers whatever are vested in the Revenue Commissioners by the Clause in question, and that if they shall in any case be of opinion that the grounds assigned by the resumption Officer for considering the lands exempt from assessment are insufficient or invalid, or that due investigation has not been made, their proper course is to prefer an appeal, within the period of one year, to the Special Commissioners. The Revenue Commissioners may, within the prescribed period, legally call upon the Special Deputy Collector to furnish any information they may consider requisite to enable them to determine as to the expediency of an appeal; but they have no authority to direct the resumption Officer to re-try the case.

Circular, No. 522. Feb. 29, 1840.

No. DXXIII.

TO THE COMMISSIONERS OF REVENUE.

March 14, 1840.—No. 11.

No. 523. Misc. Dept. Commissioners competent to exempt from assessment in temporary settlements, tenures of not more than 10 beegahs appropriated to religious or charitable purposes.

WITH reference to Circular Orders of the 14th March, 1836, No. 11, I am directed by the Sudder Board of Revenue to inform you, that, in all cases of temporary settlements which may come before Commissioners for confirmation under Circular Orders of the 27th October, 1837, No. 78, the Right Honorable the Governor has been pleased to vest Commissioners with a discretionary power to exempt from assessment all petty tenures, not exceeding 10 beegahs, which may be bonâ fide appropriated to religious or charitable purposes, or the proceeds of which may be enjoyed by individuals, whether Mahomedan or Hindoo, who are the priests or religious advisers of the great body of the cultivators.

No. DXXIV.

TO THE COMMISSIONERS OF REVENUE.

March 18, 1840.—No. 13.

No. 524. Misc. Dept. Resumption Officers not competent to direct with whom settlements

IT has been brought to the notice of the Sudder Board of Revenue that the resumption Officers, in some instances, have misapprehended the nature and extent of their judicial powers, and after declaring a rent-free tenure to

Circular, No. 524. March 18, 1840.

shall be made, but only the liability to assessment of lands held rent-free under Section 4, Regulation XIX. of 1793.

be liable to assessment, have proceeded to direct with whom the settlement of the resumed lands shall be made, I am therefore instructed to request that you will call the attention of the Officers employed in resumption duties within your Division to Section 4, Regulation XIX. of 1793, and will point out to them that the only question upon which they are competent to decide, is the liability to assessment or otherwise of lands now held rent-free.

No. DXXV.

TO THE COMMISSIONERS OF REVENUE.

No. 525. Misc. Dept.

Applications for leave of absence, copies of Regulations, and other trifling matters to be submitted in original, with remarks at foot by the Officer forwarding them.

March 18, 1840.—No. 14.

I AM directed to communicate the following instructions for the information and guidance of all Officers subordinate to this Board.

2. With a view to economise as much as possible time and labor, as well as expense in the several offices of this Department, the Sudder Board, with the approval of the Right Honorable the Governor, are pleased to direct, that, in future, all applications for leave of absence, for copies of Regulations, &c., and other communications of a trifling nature, and which do not require to be made matter of record in the intermediate offices, shall be forwarded to the Board, and eventually to Government, in original, with the recommendation of the authority forwarding the application, added, as a remark, at the foot of the original document. In the two instances above specified, the publication of the leave in the Gazette, or the transmission of the books, will be sufficient intimation of the application having been complied with, and no formal announcement thereof will be made by letter.

No. DXXVI.

TO THE COMMISSIONERS OF REVENUE.

No. 526. Misc. Dept.

Process of arrest not legal against parties defending suits before Collectors, or answering to a criminal charge before a Magistrate.

April 1, 1840.—No. 16.

I AM directed by the Sudder Board of Revenue to communicate for the information and guidance of the several Revenue Authorities in your Division, the annexed copy of a letter from the Secretary to Government, Judicial Department, under date the 3rd instant, No. 371.

2. The Constructions of the Sudder Dewanny Adawlut, referred to by Mr. Secretary Halliday, prescribe that a party " being in attendance on a

Criminal Court on bail to answer to a criminal charge," and a person being "in attendance on a Collector to defend a suit or claim pending before that Officer, are protected from arrest under civil process;"—and that "in either case, the protection will last only so long as the party is in actual attendance, or coming to, or returning from, the Court."

Circular, No. 526. April 1, 1840.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

An instance having occurred in which a Collector caused to be apprehended, on a process of arrest issued in a summary suit for arrears of rent, certain persons in attendance at the Court of a Sudder Ameen, as witnesses, I am directed by the Right Honorable the Governor of Bengal to request, that the Sudder Board of Revenue will cause a Circular to be issued to the several subordinate Revenue Authorities, directing them to consider Constructions 885 and 893, vol. 2, by the Court of Sudder Dewanny Adawlut, as applicable to all such cases.

No. DXXVII.

TO THE COMMISSIONERS OF REVENUE.

April 15, 1840.—No. 17.

No. 527. Misc. Dept. Koranee Moollahs and Gungajullees to be discharged as being no longer needed.

As under the provisions of Regulation V. of 1840 the maintenance of the offices of Koranee Moollah, and Gungajullee is unnecessary, the Sudder Board of Revenue request that the persons employed in those capacities on your establishment, and on those of your subordinates, may be immediately discharged.

No. DXXVIII.

TO THE COMMISSIONERS OF REVENUE.

April 29, 1840.—No. 19.

No. 528. Misc. Dept. Security bonds of Collectorate Treasurers who may also be Treasurers in the Fouzdaree Department, to contain a clause declaring their responsibility for any abuse of trust in the Fouzdaree Department.

In conformity with orders of Government, in the Judicial Department, under date the 14th instant, No. 660, I am directed by the Sudder Board of Revenue to intimate, for the guidance of the Collectors and Independent Deputy Collectors of your Division, that in all future cases of the appointment of the Treasurer of a Collectorate, who may also be required to take charge of the Fouzdaree Treasury, it will be incumbent on the Collector to insert in the Security bond a clause rendering the sureties responsible for any abuse of trust by the Treasurer in the Fouzdaree Department.

No. DXXIX.

TO THE COMMISSIONERS OF REVENUE.

No. 529.
MISC. DEPT.
Intimation of the various classes of cases which the Sudder Board have been empowered to dispose of finally.

May 6, 1840.—No. 20.

I AM directed to communicate for the information and guidance of yourself and your subordinates, that the Sudder Board of Revenue have been vested with a general authority to dispose finally of the under mentioned classes of cases, which have hitherto been considered to require the special orders of Government, viz.

G. O. 3d March, 1840, No. 379. 1. Remission of nominal balances of Estates purchased at auction on account of Government, such balances being the difference between the actual assets and the recorded sudder jumma.

Ditto Ditto. 2. Remission of interest in all cases in which the principal demand may have been remitted by competent Authority.—(N. B. This rule modifies G. O. of 27th January, 1835, para. 2.)

G. O. 19th Dec. 1839, No. 1773. 3. Transfers in account, connected with collections of Land Revenue. Such transfers are often rendered necessary by sums being inadvertently credited under wrong heads.

G. O. 30th Jan. 1840, No. 199. 4. Refund of collections made from Muhals erroneously resumed, and relinquished under orders of Government.

G. O. 12th Nov. 1839, No. 1614. 5. Refund of sums paid by the proprietors of recently settled Muhals, in excess of the jumma eventually fixed on confirmation of settlement by Government.

G. O. 8th Aug. 1839, No. 1142. 6. Restoration of pensions stopped in consequence of the non-attendance of the pensioners for a whole year, and payment of arrears thus accumulated.

G. O. 7th Jan. 1840, No. 76. 7. Payment of wages to the Amlah of Uncovenanted Deputy Collectors, when employed during the temporary absence of the Deputy Collectors.

No. DXXX.

TO THE COMMISSIONERS OF REVENUE.

No. 530.
MISC. DEPT.
Board empowered to sanction refunds not exceeding 500 Rs.

June 2, 1840.—No. 22.

IN continuation of Circular Orders No. 20, dated the 6th ultimo, enumerating certain classes of cases, which the Sudder Board have been vested with general authority to dispose of finally, without reference to Government, I

am now directed to communicate for your further information, that Government have been pleased, under date the 19th ultimo, to grant to the Board the power of sanctioning refunds of all descriptions, not exceeding five hundred Rupees in amount.

Circular, No. 530. June 2, 1840.

No. DXXXI.

TO THE COMMISSIONERS OF REVENUE.

June 3, 1840.—No. 23.

No. 531. Misc. Dept.

Khas and resumed Muhals to be distinguished in quarterly Returns of confirmed settlements.

WITH reference to Circular Orders of the 27th October, 1837, No. 78, I am directed by the Sudder Board of Revenue to request that in your quarterly Returns of confirmed settlements, you will be careful to distinguish the settlements of Khas from those of resumed Muhals. This may be done without any alteration of the present form, as exhibited in the blank form annexed, by merely classifying the Muhals, and inserting those of each description, under an appropriate heading, and in consecutive order.

2. With regard to resumed Muhals, you will be careful that the entry in the column headed "nature of settlement" shall clearly shew, whether a lease has been granted to a farmer, in consequence of the recusancy of the Malik, or a temporary settlement has been made with the proprietor.

Name of Muhal.	District.	Jumma.	Nature of settlement.	Term of settlement.	Date of Commissioner's order.
Khas Muhals.					
Rampoor.			Ryotwaree		
Akburnuggur.			Farm		
Resumed Muhals.					
Shunkerpoor.			Farm.		
Dowlutpoor, &c. &c.			Temporary settlement.		

No. DXXXII.

TO THE COMMISSIONERS OF REVENUE.

July 15, 1840.—No. 24.

No. 532. Misc. Dept.

Board empowered to sanction butwarrah establishments, subject to eventual orders of Government.

I AM directed by the Sudder Board of Revenue to inform you, that the Right Honorable the Governor, by orders* dated the 28th April, has been pleased to authorize the Board to sanction butwarrah establishments under Act XI. of 1838, subject to the eventual orders of Government, on the submission of a general half-yearly statement of the establishments and salaries thus sanctioned.

* No. 118.

No. DXXXIII.

TO THE COMMISSIONERS OF REVENUE.

No. 533.
MISC. DEPT.

Copies of decrees in pauper suits before Moonsiffs to be furnished to Government Pleader in Zillah Court that he may protect the Government rights.

July 14, 1840.—No. 25.

I AM directed by the Sudder Board of Revenue to send you the annexed copy of a Circular, issued under date the 12th ultimo, by the Sudder Dewanny Adawlut to the Civil Authorities under their control, and to request that you will direct the several Collectors in your Division to issue instructions in accordance therewith, for the guidance of the Government Pleaders in their respective Districts.

CIRCULAR.

I am directed to communicate to you the following Rule, which it has been resolved, in accordance with a suggestion of the Sudder Board of Revenue for the North Western Provinces, to adopt, with a view of protecting the interests of Government in respect to Stamp duty in pauper suits before the Moonsiffs, who are empowered to try such suits when referred to them by the Judge, but have no Pleaders on the part of Government attached to their establishments.

2. Whenever a pauper's suit may have been referred for trial and decision to a Moonsiff, you will be careful to instruct him invariably to forward to your Court a copy of his decree, for the information of the Government Pleader in the Zillah Court, in order that the latter may take the necessary steps for asserting the rights of Government, in pursuance of directions which he will receive to that effect in the Revenue Department.

No. DXXXIV.

TO THE COMMISSIONERS OF REVENUE.

No. 534.
MISC. DEPT.

Statement of Ameens employed and the area measured by them, with other particulars, to be submitted in connection with the operation reports.

July 18, 1840.—No. 26.

I AM directed by the Sudder Board of Revenue to request that, in connection with the operation reports of your Division, you will submit a statement in the annexed form, shewing the number of Ameens employed in measuring lands preparatory to settlement in each District, the area measured, and the amount of expense incurred, and (in the column of remarks) the mode of remuneration, and the nature of the checks employed by the several Collectors or Khas Muhal Officers.

2. You will have the goodness to add your own remarks and suggestions, regarding the system or systems which may prevail in your Division.

Circular, No. 534. July 18, 1840.

Districts.	Name of settling Officer.	Number of Ameens.	Area measured.	Expense.	Remarks.

No. DXXXV.

TO THE COMMISSIONERS OF REVENUE.

July 29, 1840.—No. 27.

No. 535. Misc. Dept.

Penalty of exclusion from settlement to be enforced against Lakhirajdars, only in case of forgeries, in which a fraudulent intention is apparent.

In explanation of Rule IX. for the settlement of resumed Badshahee tenures, I am directed by the Sudder Board of Revenue to inform you for your guidance, and that of the Officers subordinate to you employed on duties of resumption and settlement, that the penalty of exclusion from settlement is to be enforced against the disseized Lakhirajdar, only in the case of forgeries, in which a fraudulent intention on the part of the present possessor of the resumed tenure may be apparent.

No. DXXXVI.

TO THE COMMISSIONERS OF REVENUE.

August 5, 1840.—No. 28.

No. 536. Misc. Dept.

In appeals against sales for arrears, the term during which the appellate Authority's Court is closed, to be added to the period allowed for appeal.

The Right Honorable the Governor of Bengal having concurred in opinion with the Sudder Board of Revenue, that, in cases of appeal against sales for arrears of Revenue, it is consistent with justice and propriety that the number of days an appellant may be debarred access to the appellate Authority, by the close of that Authority's Office or Court, on account of public holidays or vacations, should be added to the restricted period of appeal; I am directed to request that you will, in future, grant such indulgence in all cases of this description.

No. DXXXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 537.
MISC. DEPT.

Investigations into rent-free tenures held by Independent Chiefs to be conducted by the Political, not the Revenue, Officers of Government.

August 12, 1840.—No. 29.

I AM directed by the Sudder Board of Revenue to request that you will communicate to the several resumption Officers in your Division, for their information and guidance, the annexed copy of a letter from the Deputy Secretary to Government, under date the 4th instant, No. 1111, with its accompaniments, relative to the agency, by which investigations into rent-free tenures held by Independent Chiefs are to be conducted.

LETTER FROM THE DEPUTY SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

I am directed by the Right Honorable the Governor of Bengal to forward the accompanying copy of a letter from the Junior Secretary to the Government of India, in the Revenue Department, No. 104, dated the 27th ultimo, and of its enclosure, for the information and guidance of the Board, and for such orders as may be necessary.

LETTER FROM THE JUNIOR SECRETARY TO THE GOVERNMENT OF INDIA, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

I am directed by the Governor General of India in Council to transmit to you, for the information of the Right Honorable the Governor of Bengal, the accompanying copy of an extract, No. 179, from the proceedings of his Lordship in Council, in the Political Department, under date the 6th instant.

EXTRACT FROM A GENERAL LETTER FROM THE HONORABLE THE COURT OF DIRECTORS, DATED 24TH APRIL, No. 19 OF 1840.

PARA. 6TH. When an Independent Chief holds lands even on ordinary rent-free tenure, his title should not be legally called in question, and an investigation, when requisite, should, as Lieutenant-Colonel Alves pointed out, be made by our Political, and not by our Revenue, Officers.

Ordered that a copy of the foregoing extract be sent to the Revenue Department of the Government of India for information.

No. DXXXVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 538.
MISC. DEPT.

Resumed Lakhiraj Muhals, settled subsequently to 5th

August 12, 1840.—No. 30.

IN continuation of Circular Orders of the 18th November last, No. 28, communicating the orders of the Supreme Government for conferring on all

Circular, No. 538. Aug. 12, 1840.

on entering into engagements at the reduced jumma, in like manner receive the difference between the sums actually paid into the Government treasury, and the amount payable according to the jumma eventually approved by Government.

6. No other refund, whether of sums paid in by disseized Lakhirajdars, or of payments by farmers, or of collections from Muhals held khas, will be allowed.

7. Statements shewing the re-adjustment of jummas, and the amount to be refunded to the Lakhirajdars, shall be prepared according to the annexed forms, and submitted for the information and approval of the Board, and of Government.

8. You will perceive the necessity of communicating these orders, without delay, to all subordinates whose duty it will be to carry them into execution, and you will, of course, issue such subsidiary orders as may, in your opinion, be well calculated to facilitate and expedite their perfect execution.

Statement shewing the re-adjustment of jummas of resumed Muhals, under orders of the Government of India, dated 27th April, 1840.

Name of Muhal.	Date of settlement.	Name of late Lakhirajdar.	Name of present proprietor.	Gross assets.	Settled jumma.	Reduced jumma.	Remarks.
							Column 5 should shew the gross assets which remain after deducting the Malikana payable to other parties, and columns 6 and 7 the jummas heretofore paid, and now payable, to Government exclusive of such Malikana.

Statement shewing the amount of sums to be refunded to the proprietors of resumed Muhals, under orders of the Government of India, dated 27th April, 1840.

Name of Muhal.	Date of settlement.	Date of confirmation.	Jumma of settling Officer.	Jumma fixed by Government.	Total payments from date of settlement to date of confirmation.	Total payable from do. to do. according to reduced jumma.	Surplus to be refunded.

FROM THE SECRETARY TO THE GOVERNMENT OF INDIA, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

Circular, No. 538. Aug. 12, 1840.

I am directed by the Right Honorable the Governor General in Council to acknowledge the receipt of your letter No. 94, of the 17th ultimo, with its enclosure from the Sudder Board of Revenue, on the subject of the late orders for a half-rental assessment on resumed Lakhiraj lands.

2. In reply, I am directed to state that, in regard to the question of refund and retrospective adjustment of accounts, the Right Honorable the Governor General in Council concurs in opinion with the Junior Member of the Board, as expressed in the 7th para. of the Board's letter, that is to say, that no refund or retrospective adjustment of accounts ought to be made, except in cases of settlements made, but not yet finally confirmed.

3. In regard to the question of time proposed in the Board's letter, the Governor General in Council is of opinion that all resumed lands settled since the promulgation of Regulation IX. of 1825, should, with one exception, receive prospectively the boon of a half-rental jumma.

4. The above date is selected because by Regulation IX. of 1825, the settlement principles of Regulation VII. of 1822, for the Western Provinces, were first applied to Bengal.

5. The exception respects Lakhiraj resumptions which after final settlement have been transferred to new hands by public or private sale. It is obviously unnecessary to extend the indulgence in question to the new purchasers of these lands, or their representatives, since they have usually, it may be presumed, purchased at prices corresponding with the jummas in force at the time of purchase. But if the purchase have been made by Government, the Estate will be restored to the proprietors at a half jumma, subject to all obligations and incumbrances which may, subsequent to the purchase, have supervened upon it.

6. The original enclosure of your letter is returned herewith.

No. DXXXIX.

TO THE COMMISSIONERS OF REVENUE.

August 24, 1840.—No. 31.

No. 539. Misc. Dept.

Mode in which Government Pleader at Sudder Court is to recover his fees.

I AM directed by the Sudder Board of Revenue to forward to you the accompanying copy of a Resolution of the Sudder Dewanny Adawlut, dated 17th ultimo, pointing out the mode in which the Government Pleader attached to that Court is in future to recover his fees, and to request that upon that Officer furnishing you with his receipt, and a memorandum of the nature indicated in the Resolution regarding the fees due on account of any

Circular, No. 539. Aug. 24, 1840.

case belonging to your Division, you will instruct the Collector to remit the amount to Mr. Baillie without delay.

RESOLUTION.

Under the sanction communicated in the above mentioned letter,* the Court resolve that on any case being decided in this Court, in which the Government is a party, the presiding Judge shall add to his order a note specifying the amount due to the Government Pleader, to afford that Officer the means of recovering his fees from the Government direct, through the Revenue Board or other Authority, who may have preferred or defended the appeal.

* Government Orders, No. 1118.

ORDERED

That a copy of this Resolution and of the correspondence be circulated among the Judges of this Court for their information, and a memorandum of the mode in which the entry is to be made in the decree, will also be furnished to the different Peshkars by the Register; a copy of this Resolution and of the letters will be also forwarded to the Western Court, for their information.

No. DXL.

TO THE COMMISSIONERS OF REVENUE.

No. 540. Misc. Dept. Rate of travelling allowed to enable Deputy Collectors to join the stations to which they may have been transferred, without loss of pay.

August 28, 1840.—No. 32.

I AM directed by the Sudder Board of Revenue to direct your attention to the Circular Order of the Sudder Dewanny Adawlut, dated the 15th May, 1840, No. 1534, and published in the Bengalee Gazette of the 4th instant, prescribing a fixed rate of travelling to be allowed to Judicial Officers transferred from one station to another; and to inform you that the Rules therein laid down have been approved and adopted by the Board as proper to be observed by the Uncovenanted Deputy Collectors.

2. The allowed rate of travelling is, you will observe, a coss (or 10 miles) a day, Sundays excepted, with an addition of one week to afford time for the necessary arrangements, consequent on removal, being made. If the prescribed time is exceeded, the Officer will be considered as absent, without leave, and not entitled to any salary for the term of such excess.

No. DXLI.

TO THE COMMISSIONERS OF REVENUE.

August 28, 1840.—No. 33.

No. 541.
MISC. DEPT.
Decrees under Regulation VIII. of 1831 by Uncovenanted Deputy Collectors, liable in common with all other decisions, to be revised and altered by their Covenanted Principals.

FOR the information and guidance of the several Revenue Officers in your Division, I am desired by the Sudder Board of Revenue to acquaint you, that it has been ruled by Government, that decrees under Regulation VIII. of 1831, passed by Uncovenanted Deputy Collectors, are liable, in common with all other decisions of such Officers, to be revised and altered by their Covenanted Principals. This judicial discretion, however, his Lordship observes, "should be exercised with due regard to circumstances; sometimes the revision will be largely, sometimes sparingly, effected. In the case of suits under Regulation VIII. of 1831, a judicious Officer will, for the most part, use his power of revision very sparingly."

No. DXLII.

TO THE COMMISSIONERS OF REVENUE.

September 16, 1840.—No. 34.

No. 542.
MISC. DEPT.
Rules for guidance of Government Officers employed in prosecuting claims to Lakhiraj tenures.

I AM directed by the Sudder Board of Revenue to transmit for the information and guidance of all Officers employed on duties of resumption and settlement within your Division, the accompanying copy of Rules passed by the Supreme Government, under date the 17th August, 1840.

2. You will require from the Special Deputy Collectors an attentive and strict observance of Rules I. to XII. and you will demand from them early reports on all cases in which, under the provisions of Rule XIV. and with reference to Rules IV. and VIII. the orders of Government may be necessary.

3. Rule I. will be applicable principally to cases coming under the cognizance of Officers employed on the settlement of Government Khas and resumed Muhals. The Board direct that all such cases be reported to them, under Rule II. for final orders together with the settlement of the Muhal; or in cases where the settlement may be confirmed by the Commissioner, that that Officer report for confirmation the claims relinquished under Rule I. at the time of revising the settlement.

Circular, No. 542. Sept. 16, 1840.

4. With regard to Rule XIII. detailed instructions in accordance with the views and wishes of Government have already been issued in my letter of the 12th ultimo,* for the guidance of Collectors and settling Officers. But with reference to the provisions of Rule XIV. it will be necessary to substitute the 14th October, 1839, instead of the 1st May, 1840, as the date from which the adjustment of accounts, prescribed in the Board's Orders of the 12th ultimo, is to have effect.

* No. 30.

See Board's Orders, 12th August, para. 4.

RULES.

Rules for the guidance of the Government Agents employed in prosecuting public claims in regard to Lakhiraj tenures, drawn up in pursuance of the orders of the Government of India, passed on the 14th October, 1839.

The following Rules, in explanation of the views and wishes of the Government as to the mode of enforcing on its part the Law of Resumption against Lakhirajdars, having been determined upon by the Government of India, are ordered to be observed by all Government Officers employed in prosecuting public claims against Lakhiraj tenures, believed to be invalid, and in the assessment of resumed lands.

I. Officers charged with prosecuting claims against Lakhiraj tenures shall not prefer, or maintain, any suit for lands not exceeding ten beegahs, which have been held exempt from the payment of revenue or rent without interruption since the 1st December, 1790. Provided that in the Districts of Chittagong, Sylhet, and Cuttack, this indulgence shall not extend to such lands, except where the produce is bonâ fide appropriated as an endowment for temples, or for other religious or charitable purposes; and that in Cuttack the proof of rent-free possession, without interruption, shall not be required in the cases so excepted beyond the 14th of October, 1803, the date fixed by Clause 7, Section 18, Regulation XII. of 1805.

II. In all cases where the Sudder Board of Revenue, to whom general reports shall be made in the forms which the Board may prescribe, of claims relinquished under the preceding Rule, shall pass orders for the confirmation of such relinquishment, the orders shall be final; and a certificate, in the form to be determined by the Board, shall be granted to the holder of the lands confirmatory of his title, to secure him from all future claims, on the part of the resumption Officers, on account of the lands in question.

III. In Estates wherein the Government have acquired the proprietory right, and which it may be determined by the Revenue Authorities to let in farm, the farmer shall be precluded by an express condition in his engagements from instituting any process for the resumption of tenures referred to in Rule I. under the privileges reserved to Zemindars, Talookdars, and other proprietors of Estates, with whom a permanent settlement has been concluded.

Circular, No. 542. Sept. 16, 1840.

IV. If it shall appear, in the course of the investigation of any case, that the produce of lands, the revenue of which is claimed for Government (whether the same have been held since 1790, without interruption or not, and whether exceeding in extent ten beegahs or less), has been applied consecutively to religious or charitable purposes, or to objects of general utility, it shall be the duty of the Officer prosecuting on the part of Government the claim to revenue, to report the fact, through the prescribed channels, for the consideration and orders of the Government.

V. Whenever any land has been held Lakhiraj, since the 12th August, 1765, and the question shall arise whether, having been so held, the tenure was originally hereditary, if it be proved, or be ascertained in the course of the investigation, that one or more successions took place before the said date, such succession or successions shall be admitted by the Government prosecutor or agent as conclusive against the claim of Government to deal with the tenure as a grant for lives, liable to resumption upon decease of the incumbent of 1765; and if there be not proof of an actual succession by inheritance before the 12th August, 1765, still if from the circumstances of the case, there be strong ground of presumption in favor of hereditary possession anterior to that date, the Government Officers shall abandon the further prosecution of the claim by lapse, and shall not require proof to the specific conditions of the original grant, in the manner prescribed by a strict interpretation of the existing Law.

VI. Whenever lands may be held under assignment for purposes in themselves permanent and perpetual, and their produce continues to be duly applied to those purposes, no benefit shall be taken in the conduct of the prosecution on the part of Government, of the provisions contained in Section 12, Regulation III. of 1828, under which, strictly construed, the grant though specifying permanent objects, might be deemed to be for life, because of the omission of words declaring perpetuity in the grant. But if the grant be specific as a charitable provision for one or more persons, and not an endowment for purposes in their nature unlimited as to duration, it shall be construed strictly according to its terms.

VII. Persons in possession of Lakhiraj lands in Cuttack from the date of the acquisition of the Province consecutively to the present date, shall be allowed to retain possession during their natural lives, and in the prosecution of any claim to try the validity of the grant or title by which lands may have been so held, the demand on the part of Government shall be for an award of resumption to take effect upon the decease of the incumbent.

VIII. Whenever decree of resumption may be passed against a Lakhirajdar who consecutively held the lands, and enjoyed the produce without demand of revenue for thirty years from the date of decree, the case shall be reported through the Revenue Authorities to the Government, but the settlement of the lands under the decree shall not be delayed because of such reference.

IX. In the case of lands held under Badshahee title, if the possession since 12th August, 1765, in Bengal, Behar, and Orissa, and since 1791, in Cuttack, be

Circular, No. 542. Sept. 16, 1840.

consecutive and uninterrupted, and if the plea for resumption be that the original grantee did not actually and bonâ fide obtain possession of the lands, while the grantor exercised supreme power within the territory in which the lands are situate, it will be incumbent on the Government Officer conducting the prosecution, to prove the affirmative of such plea. In like manner, subsequent non-resumption by a Government Officer being a condition of the validity of Badshahee grants, the Lakhirajdar shall not be required to prove this negative by direct evidence, but if such subsequent resumption be alleged as a ground for resumption, the proof of the fact must be exhibited on the part of Government.

X. The claim to resume on the ground of non-registration of the tenure in the manner prescribed by the Regulations referred to in the margin, shall not be urged on the part of Government except in Districts in which registers, duly prepared, exist, to be produced, if required, before the tribunal deciding the case, and in which the issue of the publications prescribed in those Regulations may be susceptible of proof: nor shall the claim to resume for non-registration be urged in regard to any tenures registered in the Bazee Zumeen Dufters established by orders of Government dated 31st May, 1782, or in the office established for Behar by orders dated 29th June, 1784, or in the Patna Registry office for Badshahee grants established in 1770-71, nor shall this claim be urged in respect to any tenures, the official recognition of which as Lakhiraj, that is, the knowledge of the existence of which as such by the public Officers of Government, can be proved from the public acts and proceedings of the Government, or of the Board of Revenue, or of the Land Revenue Collector of the District, of date prior to the passing of the Act under which the registration is made obligatory for the District in which the lands are situated.

Regulation XIX. of 1793.
" XXXVII. of 1793.
" XLI. of 1795.
" XLII. of 1795.
" XXXI. of 1803.
" XXXVI. of 1803.
" XII. of 1805.
" VII. of 1808.

XI. No title to hold land Lakhiraj shall be brought into question, if otherwise valid as a permanent and perpetual tenure, on the sole ground that it is not duly described as such in the specification of title required to be given in for registry under the Regulations above cited and referred to.

XII. The above Rules are to be understood as a declaration of the principles by which it is desired by the Government of India that the Officers employed in prosecuting, on the part of Government, claims against the holders of Lakhiraj tenures shall be guided. The Rules are to be binding upon those who conduct the prosecutions and appeals on behalf of Government, and are to be enforced by the Board of Revenue, and by the Revenue Commissioners, so far as their authority reaches, in the control of the proceedings of those Officers, and if, in any case that may be pending in any Court of Justice or other tribunal appointed to try the validity of claims to hold land exempt from the demand of the public Revenues, the parties concerned shall consider that the rules and principles thus laid down have been lost sight of, or have not been properly applied by the conductor of the

pleadings and proceedings for Government, they shall be at liberty, by petition to the Land Revenue Commissioner, or to the Board of Revenue, or to the Government, to procure that instructions shall be issued requiring their observance, and, if decree have passed in the interim of such application, adjudging resumption upon any ground which it is herein declared to be the intention and desire of the Government to abandon, the party suffering by such decree shall, upon proper representation to the Revenue Authorities, be replaced in the position he would have held, if such plea had not been urged against him.

Circular, No. 542. Sept. 16, 1840.

Rule for settlement. XIII. Whenever settlement shall be made with the holder of any resumed Lakhiraj tenure for the dues of Government thereupon, the jumma demanded from the said holder shall be at a rate not exceeding one half of the gross rental of the land resumed, and if the late Lakhirajdar have held the whole or any part of the land in *nij* cultivation, then for such land at the rate of one half of the estimated rent value. This boon is to extend prospectively to all resumed lands settled since the promulgation of Regulation IX. of 1825, the date on which the settlement principles of Regulation VII. of 1822, for the Western Provinces, were first introduced into Bengal, with the exception of Lakhiraj resumptions which after final settlement have been transferred to new hands by public or private sale at prices corresponding, it is to be presumed, with the jumma assessed upon them at the time of purchase. In cases, however, where the purchase has been made by Government, the Estate will be restored to the proprietors at a jumma not exceeding one half of the gross rental, subject to all obligations and incumbrances which may, subsequently to the purchase, have supervened upon it.

XIV. These Rules, fourteen in number, are to be considered as in full force and effect from the 14th of October, 1839, and should any lands have been resumed or assessed in deviation from the same subsequently to that date, a report is to be made thereof, through the prescribed channels, for the consideration and orders of Government.

No. DXLIII.

TO THE COMMISSIONERS OF REVENUE.

October 14, 1840.—No. 35.

No. 543. Misc. Dept.

Alteration of heading of col. 6 in form of Account Sale.

THE heading of column 6 in the form of Account Sale, prescribed by Circular Order of the 9th January, 1838, having been found liable to misapprehension, I am directed by the Sudder Board of Revenue to request that you will instruct the several Collectors in your Division to substitute for the present heading, viz. "sudder jumma of the property sold," the words "sudder jumma of the Muhal," and to insert in the column the whole jumma of the entire Muhal, whether the Muhal be or be not under butwarrah.

No. DXLIV.

TO THE COMMISSIONERS OF REVENUE.

No. 544.
MISC. DEPT.

Native Officers who have been trained for the duties of one situation not to be invited to quit it for another post, without the concurrence of the head of the office or Department.

October 14, 1840.—No. 36.

I AM directed by the Sudder Board of Revenue to transmit for the information of the several Revenue Authorities in your Division, the annexed extract from the proceedings of the Right Honorable the Governor General of India in Council, in the Military Department, under date the 9th ultimo, No. 276.

EXTRACT FROM THE PROCEEDINGS OF THE RIGHT HONORABLE THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

EXTRACT FROM A MILITARY LETTER FROM THE HONORABLE THE COURT OF DIRECTORS.

14. As it is of much importance that natives, who have been trained to the duties of an office, more especially to duties of a scientific nature, such as those performed by Radhanath Sickdar, should not be incited to quit their situations with a view to their own advantage in another branch of Government employ, we fully approve of the intimation, given by you to the Revenue Board, that it was wrong for one Department of the State to bid against another for the services of competent Officers. We are of opinion that all Departments should be apprised that they must not only not invite, but must positively refuse to entertain, an application for employment from any native who is, at the time of making the application, in the public employ of a Government office or Department, unless they shall have previously received the full acquiescence of the Head of such office or Department.

Ordered that the preceding extract of the Honorable Court's letter, be transmitted to the several Departments mentioned in the margin for information, and for such communication to the Heads of Offices and other Authorities, in correspondence with those Departments respectively, as may appear to be necessary.

Secret and Political Department.
Judicial Department.
Revenue Department.
General Department.
Legislative Department.

No. DXLV.

TO THE COMMISSIONERS OF REVENUE.

No. 545.

Muhals shewn in col. 3 of statement D of the Operation Returns to be classified.

October 13, 1840.—No. 37.

I AM directed by the Sudder Board of Revenue to request that you will instruct the Collectors or other Officers in charge of Khas and Resumed Muhals in your Division, to insert a remark in statement D of the Operation

Returns, classifying the Muhals entered in column 3 of that statement as follows: Circular, No. 545. Oct. 13, 1840.

Reported to Commissioner or Board	00
Pending before the Superintendent.....	00
In the hands of the Deputy Collectors	00
Total Muhals in column 3.....	00

2. The particular years to which the settlements in the two last classes belong, must also be specified.

No. DXLVI.

TO THE COMMISSIONERS OF REVENUE.

October 20, 1840.—No. 38.

No. 546. Misc. Dept. English Stationery not to be charged in contingent bills.

THE entire charge of Stationery having been made over to the Military Board, by whom all necessary supplies are passed to the indent of the several public offices, I am directed by the Sudder Board of Revenue, in conformity with orders of Government under date 29th ultimo, to acquaint you, for the information and guidance of all Revenue Officers in your Division, that they are prohibited from charging for English Stationery of any description in their contingent bills; and to request that you will be careful not to sanction any such charge.

No. DXLVII.

TO THE COMMISSIONERS OF REVENUE.

October 21, 1840.—No. 39.

No. 547. Misc. Dept. Board empowered to remit all nominal balances, whether accruing under Khas management, or settlement.

IN continuation of Circular Orders No. 20, of 6th May last, I am directed by the Sudder Board of Revenue to acquaint you, for your information and for communication to the several Collectors in your Division, that the Right Honorable the Governor has, under date the 29th* ultimo, been pleased to empower the Board to remit all nominal balances standing not only against Estates the property of Government, but also Estates, whether under Khas management, farmed, or settled for any definite period, in which the real demand falls short of the jumma borne on the Towjee.

* No. 1354.

No. DXLVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 548.
MISC. DEPT.

Revised jumma of Estates purchased on account of Government to be inserted, upon settlement, in the Towjee, instead of the permanent settlement jumma.

October 21, 1840.—No. 40.

WITH the sanction of Government, the Suddèr Board of Revenue are pleased to direct that whenever the jumma of an Estate, purchased on account of Government, shall have been re-adjusted, and the lease or settlement shall have been confirmed by competent Authority, the permanent settlement jumma of the Estate shall be omitted, and the revised jumma inserted in the Towjee in its stead; but a memorandum of the former jumma is to be entered in red ink in the margin.

No. DXLIX.

TO THE COMMISSIONERS OF REVENUE.

No. 549.
MISC. DEPT.

Purchase and price of Tents.

October 21, 1840.—No. 41.

I AM directed by the Sudder Board of Revenue to transmit the annexed copy of a Resolution of the Right Honorable the Governor, in the Judicial Department, under date the 8th September, 1840, for the information and guidance of the several Collectors in your Division.

RESOLUTION.

(VIDE GOVERNMENT ORDERS OF THE 18TH NOVEMBER, 1839.)

The Right Honorable the Governor of Bengal observes that a sum of Company's Rupees 650 was allowed every eight years on account purchase of a double-poled Tent for the use of each District Magistrate and Collector, when those offices used to be vested in the same individual, but that, on the separation of the offices, the Tents remained in most instances attached to the office of the Collector.

It appears to his Lordship necessary, however, that both Magistrates and Collectors should be provided with office accommodation, while on duty in the interior of their Districts, and with this impression, the Governor will, as occasion may be shewn, have no objection to sanction the purchase of single-poled Tents, at an expense of Company's Rupees 350 each, for the use of Magistrates, and also, when new ones may be required, for the use of Collectors.

No. DL.

TO THE COMMISSIONERS OF REVENUE.

November 16, 1840.—No. 42.

No. 550.
MISC. DEPT.
Representations to Govt. by Native Judges and other Uncovenanted Officers, of their services, to be transmitted by the public post.

THE annexed copy of the orders of Government, No. 1628, dated 20th ultimo, is transmitted for the information and guidance of the several Revenue Officers in your Division.

The Right Honorable, the Governor of Bengal having recently observed that several representations relating to their services have been submitted by Native Judges, Uncovenanted Deputy Collectors and others, through their several Covenanted superiors, has deemed it proper to request, that the Board will direct their subordinates to abstain from forwarding such communications to Government in future, the public post being, his Lordship observes, the most natural and proper means through which parties desirous of bringing their claims prominently to notice, should carry their wishes into effect.

No. DLI.

TO THE COMMISSIONERS OF REVENUE.

December 5, 1840.—No. 44.

No. 551.
MISC. DEPT.
Measures for the improvement of the Village Police of Khas Mehals, to be taken in co-operation with the Superintendent of Police.

I AM directed by the Sudder Board of Revenue to send you the annexed copy of a letter from Government to the address of the Superintendent of Police, bearing date the 17th ultimo; and, with reference to the last paragraph thereof, to request that you will issue such directions to the Collectors in your Division, and enforce your instructions by such supervision, as will insure the most useful and effectual co-operation on the part of the Collectors with Mr. Dampier and his subordinates, in the measures which he may adopt for the improvement of the Village Police of the Khas Muhals.

FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SUPERINTENDENT OF POLICE, LOWER PROVINCES.

I am directed to forward to you, in continuation of my letter No. 229, of the 6th of February last, copy of a communication from the Sudder Board of Revenue, No. 555, of the 31st ultimo, and of its enclosure.

2. It appears to the Governor that the Village Police of Khas Muhals, that is, Muhals the property of Government, ought to be so manned, paid, and organized as to be a model to all surrounding Estates; and his Lordship thinks there can be

Circular, No. 551. Dec. 5, 1840.

no objection in such Muhals to the system (which has been proposed for all Estates) of making the Village Watchmen paid servants of the Government.

3. It would seem indeed that much of that information as to the state of the Village Police and the usages of the people in respect to its constitution and support, the want of which has been in other Estates so serious an obstacle to the improvement of the system, might, with comparative ease, be obtained in Khas Muhals, and might be turned to good account, first in improving the Police of those Muhals, and next in facilitating and gradually inducing improvement in the Village Police of the rest of the country.

4. Looking, then, at the subject of the Board's letter as one of considerable importance, the Governor is desirous that it should receive close and careful attention, and that after collecting all information necessary for the purpose, you should prepare and submit a plan for the improvement of the Village Police of Khas Muhals, beginning with those Zillahs in which Khas Muhals are most numerous and most valuable.

5. This is a work in which, without the hearty co-operation of the Revenue Authorities, nothing useful will probably be effected; and the Sudder Board of Revenue will therefore be directed to communicate with you on the subject, and to instruct their subordinates to give you their best assistance.

No. DLII.

TO THE COMMISSIONERS OF REVENUE.

No. 552. Misc. Dept.

Mussulman and Hindoo gentlemen to be associated with Local Agents of each District.

December 22, 1840.—No. 45.

I AM directed by the Sudder Board of Revenue to send you the accompanying extracts, paras. 14, 15 and 16, from the orders of Government in the Revenue Department, under date the 24th ultimo,* and to request that in communication with the Local Agents of the several Districts of your Division, you will nominate at least two Mussulman and two Hindoo gentlemen of credit and capacity to be associated with the official Agents of each District.

* No. 1572.

2. You will also ascertain and report whether the proposition to pay for the services of the unofficial Agents to be appointed under these orders, has the concurrence of the present Local Agents, and you will submit their opinions as to the amount of salary which should be allowed, and the manner in which such salary should be provided for.

3. The Board desire, that in complying with this requisition, you will furnish them with a list of the existing members of each Agency in your Division, and explain the nature of their respective charges.

EXTRACT FROM A LETTER FROM THE DEPUTY SECRETARY TO THE GOVERNMENT OF BENGAL, NO. 1572, DATED THE 24TH NOVEMBER, 1840.

Circular, No. 552. Dec. 22, 1840.

PARA. 14. It is proper in all Local Agencies, and it is now particularly called for in this, to add to the members by the appointment of Hindoos and Mahomedans of credit and capacity, as has already been done in Cuttack. Such members, if they can be induced to apply themselves to the task, may be made to contribute largely to the influence and the usefulness of the Agencies, and it should be the study of the official Agents to induce their coadjutors to lend themselves heartily to the work.

15. It is however very much to be doubted whether if the labour of the Agents (and particularly the unofficial Agents) be worth having, it ought not to be paid for. It may perhaps, on enquiry, appear practicable, by a rateable percentage on the incomes of the lands under charge of the Local Agents in each Zillah, to allot to the unofficial members of the Agencies a moderate salary, in recompense for the labour exacted from them, and if this could be done, the duty would probably be undertaken with readiness, and discharged with punctuality.

16. I am directed to take this opportunity of observing that the Government has no record of the existing Local Agencies, their members, or the nature of their charges in each Zillah. This information the Board are now requested to supply.

No. DLIII.

TO THE COMMISSIONERS OF REVENUE.

January 4, 1841.—No. 1.*

No. 553. MISC. DEPT.

Surplus proceeds of sale for arrears of Revenue not to be paid on requisition of Civil Courts without consent of former proprietors.

IT having been brought to the notice of the Sudder Board of Revenue that Collectors are in the habit of paying away the surplus proceeds of Estates sold for the recovery of arrears of Revenue, on the requisition of the Civil Courts, without the consent of the late proprietors being previously obtained to such appropriation, whereby in the event of a sale being subsequently set aside by the result of a suit in Court, much embarrassment necessarily ensues, I am directed by the Sudder Board of Revenue to request that you will draw the attention of the Collectors of your Division to Sections 22 and 27, Regulation XI. of 1822, informing them that so long as the validity of a sale is liable to be contested by the former proprietors, that is, until the expiration of 12 years from the date of confirmation of the sale, the surplus proceeds are payable only to the receipt of the former proprietors, and that their return to any requisition from a Court of Justice for the payment of such proceeds should be a reference to the above quoted enactment.

* Rescinded by C. O. 12th March, 1847, No. 3.

No. DLIV.

TO THE COMMISSIONERS OF REVENUE.

No. 554.
MISC. DEPT.

Officers of every grade not to be allowed to shirk the responsibility attaching to their office. The practice of submitting bulky correspondence animadverted on.

January 13, 1841.—No. 2.

THE attention of the Sudder Board of Revenue having been called by the Right Honorable the Governor to the disposition too frequently manifested by Officers of every grade to avoid the responsibility properly attaching to their offices, by referring to their superiors cases which they are themselves competent to dispose of, I am desired to inform you, that while the Board expect that Commissioners will insist upon the Collectors subordinate to them undertaking their due responsibility, it is the Board's resolution to insist on the Commissioners fulfilling the same obligation, and to return every case referred to them, in which it is the province of the Commissioner, under the Law and the Rules of Practice, to pass definitive orders.

2. One of the evils arising from the disposition above adverted to, is the creation of unnecessary correspondence, an evil which from various causes has of late grown to a great height, and which in its effects clogs the efficiency of all the public offices, causing a great deal of needless trouble and expense, and improperly swelling the bulk of the records. The Board expect that you will, by all the means in your power, and especially by your own example, discourage this most inconvenient and erroneous practice.

3. The Board have not unfrequently seen instances of a long correspondence between superiors and subordinates in the same office; but it is evident that the occasions on which such correspondence can be either necessary or proper are very rare, and that in general explanation or instruction may be much more easily and effectively conveyed by a few words of personal conversation, or when such opportunity does not exist, by short and peremptory written orders. An instance of the nature above referred to has been recently noticed by the Right Honorable the Governor, and the Board, in accordance with orders of Government, desire that you will strongly inculcate on all your subordinates, Covenanted and Uncovenanted, the necessity of avoiding the error here pointed out.

4. While animadverting on the subject of unnecessary correspondence, the Board deem it proper to remark generally—as they have frequently had occasion to do individually—that the references made to them by Commissioners are often needlessly voluminous; the documents submitted to them sometimes containing a great deal that is either irrelevant or unimportant. As a general rule, the transmission of correspondence, either copied or in

original, should be avoided as much as possible. In matters of trifling importance the report of the Commissioner, without any annexations or enclosures, should be sufficient. In many instances it will be convenient to send the report of the Collector with a brief commentary by the Commissioner; but in no case can it be really necessary to send (as is now often done) a mass of intermediate correspondence between the Commissioner and his subordinates, the substance of which, if it be necessary to notice it at all, should always be compressed and embodied in the Commissioner's report.

Circular, No. 554. Jan. 13, 1841.

No. DLV.

TO THE COMMISSIONERS OF REVENUE.

January 20, 1841.—No. 3.

No. 555. Misc. Dept. Muhals on Towjee to be numbered in regular order.

I AM directed by the Sudder Board of Revenue to request that you will report whether the Muhals on the Towjees of the several Districts in your Division are numbered in regular order. If in any District they are not so numbered, you will cause them to be so without delay.

No. DLVI.

TO THE COMMISSIONERS OF REVENUE.

January 25, 1841.—No. 4.

No. 556. Misc. Dept. Notice to be given to parties of the existence of surplus proceeds of sales or other sums of money due to them, calling on them either to receive the amount at their credit, or to state their wishes respecting it.

SEVERAL instances having recently been brought to the notice of the Sudder Board of Revenue of sums of money due to individuals, especially surplus proceeds of Estates, sold for arrears of Revenue, having been allowed to remain in Collector's Treasuries, instead of being paid over at once, or credited in account, to the landed proprietor entitled to receive them, I am directed to request that you will instruct the Collectors and Deputy Collectors subordinate to you, that whenever a surplus from the sale of lands for arrears may occur, notice of the same is to be immediately served on the recorded proprietor or proprietors of the Estate sold, or on their authorized Mookteears, if in attendance; requiring the said proprietors, within fifteen days, either to take the surplus, or to state their wishes in regard to it; and informing them that in default of their so doing, no future objection to the enforcement of a demand of Government against the proprietors, based on the existence of such surplus in the Collector's Treasury, nor any claim to receive interest thereon, will be admitted.

No. DLVII.

TO THE COMMISSIONERS OF REVENUE.

No. 557.
MISC. DEPT.

Provision for charge of a Collector's Treasury and for the performance of the current duties of his office on occasions of temporary absence of Collector from the sudder station.

January 21, 1841.—No. 5.

I AM directed by the Sudder Board of Revenue to inform you that the Right Honorable the Governor, at the recommendation of the Board, has been pleased to sanction the following arrangement for providing for the charge of a Collector's Treasury, and the performance of the current duties of his office, on occasions of the temporary absence of the Collector from the sudder station of the District, in cases where the Collector may have no Covenanted Deputy or qualified Assistant.

2. Wherever there may be a Magistrate or Joint Magistrate at the same station with a Collector or Deputy Collector, it will be his duty (when no other arrangement has been expressly provided) in the event of the Collector's or Deputy Collector's authorized absence from the station, to assume charge of the Treasury and current duties of the Collector's office. If there be no Magistrate or Joint Magistrate, and the Collector have an Uncovenanted Deputy, who he thinks may be entrusted with the duty, he may, having previously obtained the sanction of the Commissioner, make over charge to such Uncovenanted Deputy, and the responsibility of the charge, during the period of its continuance, will rest with the Uncovenanted Deputy Collector.

No. DLVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 558.
MISC. DEPT.

Arrear of cases under Regulation VIII. of 1831, to be classified in quarterly Returns.

January 30, 1841.—No. 6.

I AM directed by the Sudder Board of Revenue to request that in the quarterly Returns of cases under Regulation VIII. of 1831 from the several Districts of your Division, you will cause the arrear of pending cases to be classified in the column of remarks in the following form:

1 Less than 3 months
2 More than 3 months
3 More than 6 months
4 More than a year

and that you will require the Collectors to explain briefly the cause of delay in every case which may have been pending more than six months.

2. This will, of course, supersede the necessity of stating specifically, as is at present customary, the date of the oldest suit in dependence, and the average time taken to decide suits within the quarter.

Circular, No. 558. Jan. 30, 1841.

No. DLIX.

TO THE COMMISSIONERS OF REVENUE.

March 2, 1841.—No. 7.

No. 559. Misc. Dept.

Forms of Sunnuds or Certificates to be granted to the holders of Lakhiraj tenures, proposed to be relinquished under Sec. 1 of the Rules circulated on 16th Sept. last.

In Circular Orders of the 16th September, No. 34, it was remarked that cases of the nature contemplated in Rule I. of the Rules passed by the Government of India on the 14th October, 1839,* would generally come under the cognizance of Officers employed on the settlement of Government Khas and resumed Muhals. There may, however, be cases on the files of the Special Deputy Collectors, which it will be necessary to report for the Board's sanction to their release. I am therefore desired to request that you will call upon the Special Deputy Collectors in your Division to report immediately, according to the annexed form, all cases of the nature referred to.

2. It will not, of course, be necessary to include in the report cases in which the claim to assessment is in itself untenable, as for instance, cases of lands held under Hookamee Sunnuds, and situated within the limits of permanently assessed Estates.

3. Two forms of Sunnuds of relinquishment are enclosed, one for cases relinquished in the course of settlement, the other for cases reported by the Special Deputy Collectors.

Statement of Lakhiraj tenures proposed to be relinquished under Rule I. of the Rules passed by the Government of India on the 14th October, 1839,* *and reported for the orders of the Sudder Board of Revenue.*

No. on file.	Name of Lakhirajdar.	Extent of tenure, and where situated.	Nature of tenure.	Remarks.

* This is a mistake for 17th August, 1840.

Circular, No. 559.
March 2, 1841.

FORM OF SUNNUD FOR CASES RELINQUISHED IN THE COURSE OF SETTLEMENT.

متصدیان اور کارپردازان حال وآیندہ کے اور چودھریان وزمینداران اور تعلقداران
ومستاجران موضع فلان پرگنہ فلان ضلع فلان کے معلوم کریں

وقت بندوبست فلان موضع کے فلان شخص نے یک قطعہ سند مہري
اور دستخطي صاحبکلکٹر یا قطعہ صورتحال مہري قاضي اور گواہي گواہان سے داخل کرکے
ظاہر کیا کہ موازي اسقدر زمین لاخراج اُسکے دادا یا باپ کے نام برہموتر خواہ
دیوتر کے یا اور کسني صیغہ میں مقرر تھي اب بھي وہي زمین برابر سے اُسکے
دخل میں چلي آتي ہي اور خود اس شخص کا اور اسکے مورثوں کا پہلي تاریخ دسمبر
سنہ ۱۷۹۰ع سے دخل اور قبضہ یا خرچ ہونا محاصل اُسي زمین کا دیوشیوہ
یا مسجد وغیرہ کار ثواب میں ثابت ہي اسواسطے مظہر کے دخل قدیم کے
لحاظ یا محاصل اراضي کا دیوشیوہ یا مسجد وغیرہ میں خرچ ہونے کے سبب
سے گورنمنٹ کے سترہویں اگست سنہ ۱۸۴۰ عیسوي کے حکم مطابق وہي
زمین اس نئي سند نمبري کے رو سے اُسي مظہر کے نام برہموتر یا دیوتر
وغیرہ صیغہ میں سابق دستور صاحبان صدر بورڈ کي منظوري کے موافق کہ فلان
تاریخ کو صادر ہوئي ہي بحال وبرقرار رکھي گئي تم لوگ مظہر کے دخل اور قبضہ میں
واگذاشت کرو کسیي طرح سے متعرض نہونا موافق حکم کے عمل میں لانا فقط
تاریخ فلان سنہ فلان

FORM OF SUNNUD FOR CASES REPORTED BY THE SPECIAL DEPUTY COLLECTOR.

متصدیان اور کارپردازان حال وآیندہ کے اور چودھریان وزمینداران اور تعلقداران
ومستاجران موضع فلان پرگنہ فلان ضلع فلان کے معلوم کریں

سرکار دولتمدار کے طرف سے فلان موضع میں اسقدر زمین کے بازیافت
اور خراج تقرر کے واسطے نالش دائر ہوئي تھي بعد اُسکے لاخراجدار کي گذرانے ہوئي

Circular, No. 559.
March 2, 1841.

سند کے رو سے کہ تاریخ اُسکی متی فلان ہی یا گواہی گواہوں سے یا اور کسی
وجہہ سے معلوم ہوا کہ فلان شخص اور اُسکے مورثوں کا تاریخ پہلی دسمبر سنہ ۱۷۹۰ع
سے دخل و قبضہ یا خرچ ہونا محاصل اُسی زمین کا دیوشیوہ یا مسجد وغیرہ کار ثواب
میں ثابت ہی اسواسطے گورنمنٹ کے سترہویں اگست سنہ ۱۸۴۰ عیسوی
کے حکم مطابق وہی زمین اس نئی سند نمبری کے بموجب فلان شخص کے نام
برہموتر یا دیوتر وغیرہ صیغہ میں سابق دستور صاحبان صدر بورڈ کی منظوری
کے موافق کہ فلان تاریخ کو صادر ہوئی ہی بحال و بر قرار رکھی گئی تم لوگ فلان
شخص کے دخل اور قبضہ میں واگذاشت کرو کسی طرح سے متعرض نہونا موافق
حکم کے عمل میں لانا فقط تاریخ فلان سنہ فلان

FORM OF SUNNUD FOR CASES REPORTED BY THE SPECIAL DEPUTY COLLECTOR.

বর্ত্তমান ও ভবিষ্যৎকালের মুতছদ্দি ও কার্য্যকারক সকল এবং চৌধুরিয়ান ও জমিদারান ও তালুকদারান ও মোস্তাজেরান মৌজে অমুক পরগণা অমুক জেলা অমুক জ্ঞাত হইবা।

সরকার বাহাদুরের তরফ হইতে অমুক মৌজার এত জমির বাজেয়াপ্ত ও কর ধার্য্য কারণ নালিষ উপস্থিত হইয়াছিল পরে লাখরাজদারের দাখিল করা অমুক তারিখের সনন্দ অনুযায়ী অথবা সাক্ষিদিগের সাক্ষ্যতায় কিম্বা অন্য কোন প্রকারে প্রকাশ হইল যে ১৭৯০ শালের ১ ডিসেম্বর অবধি ঐ ব্যক্তির এবং উহার পূর্ব্বপুরুষদিগের ভোগ দখল কিম্বা ঐ জমির উপসত্ব দেবসেবা কিম্বা মসজিদ ইত্যাদি পুণ্যকর্ম্মে ব্যয় হওয়া সাব্যস্ত হইয়াছে অতএব গবর্নমেণ্টের সন ১৮৪০ শালের ১৭ আগষ্ট তারিখের হুকুমানুযায়ি উপরি উক্ত জমি এই অমুক নম্বরি নূতন সনন্দ মোতাবেক সদর বোর্ডের সাহেবানের অমুক তারিখের মঞ্জুরি সুরত অমুক ব্যক্তির নামে ব্রহ্মত্তর কিম্বা দেবত্তর ইত্যাদি সংজ্ঞাতে বহাল ও বরকরার রাখাগেল তোমরা অমুক ব্যক্তির দখল ও কবজ ছাড়িয়া দিবা কোন প্রকারে প্রতিবন্ধক হইবে না উল্লেখিত হুকুম মোতাবেক আমলে আনিবা ইতি।

Circular, No. 559. March 2, 1841.

FORM OF SUNNUD FOR CASES RELINQUISHED IN THE COURSE OF SETTLEMENT.

বর্ত্তমান ও ভবিষ্যৎকালের মুতছদ্দি ও কর্ম্মকারক সকল এবং চৌধুরিয়ান ও জমিদারান ও তালুকদারান ও মোস্তাজেরান মৌজে অমুক পরগণা অমুক জেলা অমুক জ্ঞাত হইবা।

যে অমুক মৌজার বন্দোবস্ত কালিন অমুক ব্যক্তি এককেতা সনন্দ কালেক্টর সাহেবের সহি ও মোহরে অথবা এককেতা সুরতহাল কাজির মোহরে ও সাক্ষিগণের সাক্ষ্যেতে দাখিল করিয়া জাহের করিলেক যে মোস্তাজি এত লাখেরাজ জমি ঐ ব্যক্তির পিতামহ কিম্বা পিতার নামে ব্রহ্মত্তর বা দেবত্তর অথবা অন্য কোন প্রকরণে মোকরর ছিল এবং এক্ষণে ঐ জমি উহার দখলে ক্রমিক চলিয়া আসিতেছে ও সন ১৭৯০ শালের ১ ডিসম্বর তারিখ অবধি ঐ ব্যক্তির নিজের এবং উহার পূর্ব্বপুরুষদিগের ভোগ দখল অথবা ঐ জমির উপসত্ব দেবসেবায় কিম্বা মসজিদ ইত্যাদি পুণ্যকর্ম্মে ব্যয় হওয়া সাব্যস্ত আছে অতএব মোজহেরের বহুকালের দখল বিধায় অথবা ঐ জমির উপসত্ব দেবসেবা মসজিদ ইত্যাদিতে ব্যয় হওয়া প্রযুক্ত সন ১৮৪০ শালের ১৭ আগষ্ট তারিখের গবর্নমেণ্টের হুকুমানুযায়ি ঐ জমি অমুক নম্বরি এই নূতন সনন্দের দ্বারায় মোজহেরের নামে ব্রহ্মত্তর কিম্বা দেবত্তর সংজ্ঞাতে সদরবোর্ডের সাহেবানের অমুক তারিখের মঞ্জুরি মোতাবেক সাবেক বন্দবস্তের বহাল ও বরকরার রাখাগেল তোমরা মোজহরের দখলে ছাড়িয়া দিবা কোনমতে আপত্য করিবা না উপরি উক্ত হুকুমানুসারে আমলে আনিবা ইতি।

No. DLX.

TO THE COMMISSIONERS OF REVENUE.

No. 560. MISC. DEPT. Date of settlement taking effect to be inserted in column 5 of the quarterly Returns.

April 3, 1841.—No. 8.

IN consequence of a representation from the Revenue Accountant, I am directed by the Sudder Board of Revenue to request that in the 5th column of the form prescribed by Circular Orders of the 27th October, 1837, for reporting settlements confirmed by Commissioners, the date from which the settlement is to take effect, may invariably be inserted, as for instance :—

Headed "Term of Settlement."

"10 years from 1840-41 to 1849-50."

No. DLXI.

TO THE COMMISSIONERS OF REVENUE.

No. 561. MISC. DEPT. Registration fees not to be paid for search and produc-

April 14, 1841.—No. 9.

I AM directed by the Sudder Board of Revenue to transmit for the information and guidance of the Revenue Officers in your Division, the accom-

panying copy of an extract (para. 35) from a Dispatch from the Honorable the Court of Directors, No. 16, dated 28th October, 1840, regarding registration fees for the search and production of papers.

Circular, No. 561. April 14, 1841.

tion of papers, required for the purposes of Government.

EXTRACT.

Registration fees amounting to Rs. 54 from the Collectorate of Rajeshahye for the search and production of Lakhiraj Deeds.

35. We are of opinion that fees should not be paid to Government Officers for searches made, or copies required, for the purposes of Government.

No. DLXII.

TO THE COMMISSIONERS OF REVENUE.

April 21, 1841.—No. 10.

No. 562. WARDS' DEPT.

Court under whose orders a sale may have been made, to be applied to for instructions respecting the disposal of the surplus proceeds.

CONSIDERABLE inconvenience having been experienced in consequence of the payment of the surplus proceeds of sales, in satisfaction of decrees of Court, to the parties whose rights and interests have been sold without due regard to the liens which other persons may have upon such surplus proceeds, I am instructed by the Sudder Board of Revenue to request that you will direct the several Collectors subordinate to your jurisdiction, to invariably solicit the instructions of the Court, under whose orders a sale may be made, respecting the disposal of the surplus proceeds, and to hold the same in deposit until the receipt of such instructions.

No. DLXIII.

TO THE COMMISSIONERS OF REVENUE.

April 24, 1841.—No. 11.

No. 563. MISC. DEPT.

Decrees in summary suits for rent under Regulation VIII. of 1831, to be executed without formal application to that effect from the decree-holder.

WITH reference to Circular Orders of the 25th November, 1840, No. 43, the Sudder Board of Revenue, at the suggestion of the Right Honorable the Governor, are pleased to direct that in future all decrees in summary suits for rent under Regulation VIII. of 1831, shall contain a provision for the decree being executed; and that they shall be immediately carried into execution through the proper Officer, without any formal application to that effect being required from the decree-holder.

No. DLXIV.

TO THE COMMISSIONERS OF REVENUE.

No. 564.
MISC. DEPT.

Lands less by the Taidad than 50 Beegahs in one Mouzah not to be resumed, or identified, or settled.

THE following orders of Government were circulated to all the Commissioners on the 28th April, 1841, except Cuttack.*

ORDERS OF THE GOVERNMENT OF BENGAL, DATED THE 26TH JANUARY, 1841, NO. 136.

PARA. 53. The Governor desires that it may be an instruction to Mr. Campbell and to all resumption Officers under the Board, not to attempt the identification of any lands in one Mouzah, which by the Taidad or by the Register, amount in that Mouzah to less than 50 beegahs. For example, suppose the Taidad to run

Purgannah.	Mouzah.	Beegahs.	Cottahs.	
Plassey.	Dacoiteapore,	11000	0	
	Correanotter,	50	0	
	Hurrispore,	0	15	Granted by Rajah Kishen Chund in 1160 B. S. to the idol Lukheenarain—Caseenath Khan shewait.
	Bulrampore,	10	0	
	Pahurea,	25	0	
	Sreerampore,	3	6	
	Total, ..	11089	1	

the identification should be proceeded with in Mouzahs Dacoiteapore and Correanotter *only*, and not in the other four Mouzahs.

54. The same instructions, his Lordship desires, may be communicated to all settling and managing Officers of resumed Muhals under the Board. Thus, supposing the land in the above Taidad to have been resumed and made over for management and settlement, the managing and settling Officers will deal as if the lands of the first named villages were the only lands in the Muhal, and will take no notice of the rest.

56. It will follow, of course, from these instructions, that when a Muhal, in the aggregate equal to or more than 50 beegahs, is stated in the Taidad to be made up of separate parcels in different Mouzahs, each of which is less than 50 beegahs, the resumption is not to be proceeded with; nor the identification, if it have been resumed; nor if resumed and identified, the settlement.†

* These orders were afterwards communicated to the Commissioner of Cuttack. By a subsequent letter from Government, dated the 30th March, it was explained that these orders were intended to apply only to the Districts of Bengal Proper, and not to the Behar Districts nor to the Districts of Orissa, nor to Sylhet and Chittagong.

† The stage of settlement limiting the application of these orders was afterwards defined to be the *formation of the jummabundee*, after which a proposal to release the lands from assessment was not to be entertained. It has also been ruled by the Board, under date 6th June, 1844, that the 50 Beegah Orders are not applicable to shikmee Muhals in Government Estates.

No. DLXV.

TO THE COMMISSIONERS OF REVENUE.

May 1, 1841.—No. 13.

No. 565.
MISC. DEPT.

Collectors not competent to move Civil Courts to decide cases of disputed succession under Regulation V. of 1799, nor the Civil Courts to pass orders on such cases, except on complaint of parties concerned.

WITH reference to the latter part of paragraph 8, of a letter from the Board of Revenue, dated the 16th February, 1819, which was circulated with the Sudder Board's letter, No. 34, of the 25th May, 1835, I am directed to acquaint you for the information and guidance of the Collectors of your Division, that it has been ruled by the Court of Sudder Dewanny Adawlut, that it is not competent to a Collector of Revenue to move the Civil Court to decide a case of disputed succession under Regulation V. of 1799, nor to the Civil Court to pass orders on such a case, except upon the complaint of a party concerned.

2. You will, therefore, instruct the Collectors subordinate to you to refrain in future from applying to the Courts in cases of the nature above referred to; and you will point out to them that such applications are unnecessary, for this reason, that in all cases of petition for registry, the fact of the petitioner having actually succeeded to possession is the only point for the Collector's consideration, and on that point he is himself competent to decide under Section 21, Regulation VIII. of 1800.

No. DLXVI.

TO THE COMMISSIONERS OF REVENUE.

May 5, 1841.—No. 14.

No. 566.
MISC. DEPT.

Alteration in heading of columns 5 and 6 of Statement C. of Operation Returns.

INCONVENIENCE having been experienced in revising the Operation Returns,* from Collectors and Khas Muhal Officers not distinguishing between temporary settlements made for terms of years after full local enquiry, and mere summary arrangements pending detailed settlement, the Sudder Board of Revenue request that you will instruct those Officers to alter the heading of column 5, statement C., from "temporary settlement," to "summary settlement," and that of column 6, from "permanent set-

* New forms of statements have since been prescribed for these Returns, in which the alterations here ordered are embodied.

Circular, No. 566. May 5, 1841.

tlement," to "settled under Regulation VII. of 1822," and having made the entries in statement C. according to this* alteration, to insert in column 4 of statement D. (in addition of course to the settlements of Government Muhals) the contents only of column 6, statement C. bringing forward in column 5, D. all summary arrangements pending detailed settlement, as remaining for disposal during the ensuing season.

* Column 5 will, of course, contain only summary arrangements pending regular settlement, and column 6, all detailed settlements, whether temporary or permanent.

2. You will, at the same time, remind the Officers charged with the preparation of these statements of the instructions contained in Circular Orders of 15th October last, No. 37.

No. DLXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 567. Misc. Dept. Lithographed forms not to be indented for when less than 10 copies are required, except of such as may be in store.

June 9, 1841.—No. 15.

INCONVENIENCE having been occasionally experienced from Officers indenting upon the Government Lithographic Press for supplies of forms, in such small numbers that they might with less trouble be prepared by the establishments requiring them, I am directed by the Sudder Board of Revenue to request that you will issue instructions to all Officers under your control, prohibiting them from indenting for lithographed forms other than forms for the usual Periodical Returns, of which copies are generally in store, in cases when the number required is less than ten.

No. DLXVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 568. Misc. Dept. Treasurers to be allowed the benefit of any excess in the out-turn of remittances of Treasure, as they are responsible for deficiencies.

June 9, 1841.—No. 16.

AS it has been customary to hold Collectors' Treasurers responsible for deficiency of out-turn in remittances of Treasure, it has appeared to the Sudder Board to be only fair that they should be allowed the benefit of any excess. This general principle having been approved and sanctioned by the Right Honorable the Governor, I am desired to inform you that you are authorized, under Government Orders of the 11th ultimo, No. 641, to direct such adjustments to be made, when occasion may require, without further reference.

No. DLXIX.

TO THE COMMISSIONERS OF REVENUE.

June 2, 1841.—No. 17.

No. 569.
MISC. DEPT.

Commissioners empowered to sanction disbursements of sums transferred from "Deposits" to "Profit and Loss" under the Rev. Accountant's Circular of 18th Augt. 1832.

I AM directed by the Sudder Board of Revenue to inform you that, at their suggestion, Government were pleased under date the 11th ultimo, (No. 700) to empower Commissioners of Revenue to sanction disbursements of all sums transferred from the head of "Deposits" to "Profit and Loss," under the Revenue Accountant's Circular Order of the 18th August, 1832, when claimed by parties clearly entitled to receive them.

No. DLXX.

TO THE COMMISSIONERS OF REVENUE.

June 19, 1841.—No. 18.

No. 570.
MISC. DEPT.

Remuneration of Village Police in Government Estates under settlement.

IN continuation of Circular Order of the 29th January, 1840, No. 2, I am directed by the Sudder Board of Revenue, at the instance of the Superintendent of Police, Lower Provinces, to send you copy of a Circular of the Western Board, dated 21st February, 1840, regarding the remuneration of the Village Police in Districts under settlement; and to request that in the assessment and settlement of Government Estates in your Division, due provision may be made on the principles therein laid down for the maintenance of the village watch.

CIRCULAR INSTRUCTIONS REGARDING THE REMUNERATION OF VILLAGE POLICE.

The following instructions regarding the remuneration of Village Police are issued for the guidance of the Officers employed on settlement duty in your Division.

2. In Districts where the settlement is now in progress, you should cause the Magistrate to inform the settlement Officer whether the Police are to be provided for in land or money, and what number of individuals is to be provided for in each village.

3. On receiving the information, the settlement Officer must assign three acres of average good land to each Chokydar, and one acre to each Bullahir, if the subsistence is ordered to be given in land; and three rupees a month to each Chokydar, and one rupee a month to each Bullahir, if the subsistence is to be given in money.

4. In the former case, the settlement Officer will cause a statement of the numbers assigned to the fields in the field map and khusreh to be furnished to the Magistrate.

No. DLXXI.

TO THE COMMISSIONERS OF REVENUE.

No. 571.
MISC. DEPT.

C. O. of 4th Jany. 1841 No. 1 not intended to interfere with attachment of surplus proceeds when ordered by Civil Courts.

June 30, 1841.—No. 19.

WITH the view of obviating any possible misapprehension in regard to Circular No. 1, dated the 4th January last, I am directed by the Sudder Board of Revenue to inform you, that that order is not intended to interfere with the attachment of surplus proceeds when ordered by the Civil Courts, but merely directs a Collector, on any requisition from a Court of Justice for the *payment* of such proceeds, to refer the Court to Sections 22 and 27 of Regulation XI. of 1822.

No. DLXXII.

TO THE COMMISSIONERS OF REVENUE.

No. 572.
MISC. DEPT.

Treasurer's Surety at liberty to withdraw his security, one month being allowed from the intimation of such intention, (during which his responsibility continues) to enable the Treasurer to furnish another Surety.

July 3, 1841.—No. 20.

IT having been ruled by Government, on a reference from the Sudder Board of Revenue, that a Surety is at all times at liberty to withdraw his security without cause assigned, the Board are pleased to direct that in all future cases of requisition of security from Treasurers, the last clause of the form of bond, prescribed in Circular Orders of the 17th June, 1834, be omitted, and that its obligations be not enforced against any present Surety.

2. In the event of a Surety intimating, in writing, a wish to withdraw his security, a sufficient period, not less than one month, must be allowed to the Principal to furnish another Surety; and during that period the original Surety will continue to be held responsible, such Surety being at liberty, for his own protection, to associate another individual with the Treasurer in the execution of his trust.

No. DLXXIII.

TO THE COMMISSIONERS OF REVENUE.

No. 573.
MISC. DEPT.

Modification of Circular Order No. 50, dated 7th Aug.

July 10, 1841.—No. 21.

IN modification of Circular Order No. 50, dated the 7th August, 1838, the following Rule, which has been approved by Government, is circulated,

by direction of the Sudder Board of Revenue, for the information and guidance of Commissioners and their subordinate Officers, who may be employed on the settlement of lands formed by alluvion.

Circular, No. 573. July 10, 1841.

1838, in regard to assessment of alluvial increments to settled Estates.

RULE.

The Local Commissioner shall determine, with reference to the circumstances of each alluvial formation, whether a temporary lease for any number of years, or a permanent settlement shall be made.—Should the party entitled to a settlement object to the consolidation of the jumma assessed on the increment, with that of the original Estate, the increment shall be settled as a distinct Muhal, and shall thenceforth be held separately liable for the jumma assessed upon it. In all such cases the Commissioner will take special care that the boundary line between the alluvion and the settled Estate is accurately and clearly defined in a map to be prepared for that purpose, and recorded with the settlement proceedings, so as to prevent the occurrence of future doubt or dispute.

No. DLXXIV.

TO THE COMMISSIONERS OF REVENUE.

July 28, 1841.—No. 22.

No. 574. Misc. Dept.

Orders of 14th May 1839, not intended to prohibit recognition of ground rent, but a cess on trade termed mohturfah.

IN explanation of Circular Orders of the 29th May, 1839, No. 10, I am directed by the Sudder Board of Revenue to acquaint you, for the information of all Officers employed on settlement duty within your jurisdiction, that the orders of Government of the 14th May, 1839, as appears from the annexed extract from a letter from Mr. Secretary Halliday, under date the 29th ultimo, were not intended to prohibit the recognition of ground rent properly so called, but merely of the cess termed mohturfah, which is understood to be regulated by the trade of the party, and not by the extent or eligibility of the ground occupied by him; and which those orders therefore ruled to be not ground rent but a tax on trade and capital.

EXTRACT FROM THE ORDERS OF GOVERNMENT, NO. 875, DATED 29TH JUNE, 1841.

2. In regard to No. 5493, Mohullah Pier Doomreeah, his Lordship approves of Mr. Dick's proposition to assess these lands with a ground rent of one rupee a beegah, which after deducting 50 per cent. will give a permanent jumma to Government of Rupees 17-13-1. The orders of the 13th May, 1839, do not appear to his Lordship to have prohibited the recognition of house rent, but of a tax called mohturfah which those orders ruled *not* to be house rent, but a tax on trade and capital.

No. DLXXV.

TO THE COMMISSIONERS OF REVENUE.

No. 575.
MISC. DEPT.
Collectors to have always a number of boxes of well seasoned wood, ready to be used for the transmission of Treasure.

July 28, 1841.—No. 23.

IN consequence of a representation from the Military Department, complaining that the boxes in which Treasure is packed, are frequently made of unseasoned wood, and that a material difference is thereby caused in the gross weight of the boxes between the delivery of the Treasure to the charge of the escort, and its arrival at its destination—thus defeating in some measure the object of the Government General Orders of 12th November, 1838, regarding the weighing of Treasure sent by escort from one station to another—the Sudder Board of Revenue have been directed, by orders of the Bengal Government in the Revenue Department, under date the 13th instant, to adopt measures for remedying the evil complained of; and they accordingly request that you will instruct the Collectors of your Division to have always a sufficient number of boxes of well seasoned wood, ready to be used for the transmission of Treasure.

No. DLXXVI.

TO THE COMMISSIONERS OF REVENUE.

No. 576.
MISC. DEPT.
Creation of unauthorized funds in public offices by means of fines, or deductions of pay of establishments, prohibited.

August 11, 1841.—No. 24.

THE annexed copy of orders of Government, dated the 27th ultimo, No. 1207, is circulated, by direction of the Sudder Board of Revenue, for the information and guidance of all Officers in the Revenue Department.

LETTER FROM THE DEPUTY SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

Orders having been recently received from the Honorable the Court of Directors, prohibiting the creation of unauthorized funds in public offices, through the means of fines or from deductions made from the pay of establishments, and directing that sums thus accruing should be carried to the credit of Government, I am directed by the Right Honorable the Governor of Bengal to request that the Sudder Board will be pleased to communicate the purport of the orders of the Honorable Court to the several Officers subject to their control for their information and guidance.

No. DLXXVII.

TO THE COMMISSIONERS OF REVENUE.

September 20, 1841.—No. 25.

No. 577.
MISC. DEPT.
Practice of deducting arrears of Revenue due from a Muhal, from the proceeds of sale of the rights and interests of parties sold in satisfaction of decrees of Court, declared to be inexpedient, and ordered to be discontinued.

THE Sudder Board of Revenue having had under consideration the practice which obtains in regard to the disposal of the proceeds of sales made by orders of the Civil Courts, are of opinion that as, by Regulation VII. of 1825, such sales are declared to convey only the rights and interests of the individuals answerable for the amount of the decree in execution of which the sale is made, they should be treated, so far as Government is concerned, as mere private transfers; and that it is alike unnecessary and inexpedient to deduct from the sale price any arrears of Revenue due from the Muhal, in which the rights and interests of any person or persons may be brought to sale. Such a course is obviously unfair and inequitable when the party, against whom the process is enforced, possesses only a limited share in a joint undivided Estate; and it is in all cases objectionable as tending to confuse two very different processes, and to infringe the great principle of the hypothecation of the land itself for the Revenue assessed upon it.

2. The Board are therefore pleased to direct that the practice above alluded to be discontinued, and that the Collectors be instructed to be careful in causing it to be distinctly understood, in every case of sale held in satisfaction of a decree of Court or other similar claim, that it is a condition of the sale* that the purchaser succeeds to all the liabilities of the former proprietor, and that the Government claims against the Muhal are in no degree affected by the sale.

* See Section 15, Regulation XLV. 1793.

No. DLXXVIII.

TO THE COMMISSIONERS OF REVENUE.

September 25, 1841.—No. 26.

No. 578.
MISC. DEPT.
Uncovenanted Deputy Collectors prohibited from entering into farming engagements for lands open to settlement in Districts in which they are employed.

IN consequence of a communication from Government, dated the 31st ultimo, the Sudder Board of Revenue are pleased to direct that if in any District within your jurisdiction, Deputy Collectors under Regulation IX. of 1833, employed in that District, have been allowed to enter into farming engagements for lands open to settlement, immediate measures may be adopted for putting a stop to so objectionable a practice.

No. DLXXIX.

TO THE COMMISSIONERS OF REVENUE.

No. 579.
Misc. Dept.

Instructions on questions connected with the operation of the new Sale Law, Act XII. of 1841.

October 6, 1841.—No. 27.

As the new Sale Law, Act XII. of 1841, is to have effect from the 1st January, 1842, I am desired to communicate the following observations and instructions on certain questions of detail connected with its operation.

Sale days.

2. The Board have resolved on appointing four sale days in each year. The dates will be communicated to you hereafter; but it is first necessary to provide for the broken period of the year 1841-42. Within this period the Board have thought it necessary to have two sales, and they have selected as the most convenient dates, the 28th January and 5th April, for Districts in which the Bengal Era (or Umlee) is current, and the 21st January and 15th April for Fuslee Districts. They have thought it advisable to have a sale in January, because from the course of procedure under the old Law, there must necessarily be a considerable arrear due at the time the new Law comes into force.

Arrears.

3. Arrears are to be reckoned (section V.) according to the settlement and kistbundee of the Muhal, in supersession of the practice prescribed by the Resolution of the Statements Committee (C. O. 27th July, 1836, No. 35) of reckoning them according to the English months. If therefore the day fixed for a sale should fall in the month of Poos, all sums due on account of the kist of Aghun and previous kists, will be considered as arrears.

4. The demand on account of which the first sale in January 1842 is to be made, should be limited to arrears of Land Revenue due on account of 1248 B. S. or 1249 F. or U. S.

Interest.

5. For all arrears of previous years, which may be outstanding on the 1st January, 1842, and for all demands of interest on account of arrears falling due previously to that date, the process of recovery will be that prescribed in Section VIII. of the Act.

6. It is not intended by Section II. that the charge of interest on arrears falling due *previous* to the Act coming into operation shall cease on the date abovementioned. Interest at the prescribed rate will continue to be charged on such arrears up to the date of their liquidation.

7. As the question has been raised, it may be necessary to observe that under Circular Orders, dated 27th July, 1836, the kist of Aghun (or December) will not become an arrear until the 1st January, and, consequently, that that kist will not be chargeable with interest.

8. Collectors will refrain from putting up to sale in January next any Muhal, the jumma of which may not exceed ten Rupees. When the dates for the four periodical sales are communicated, instructions will also be issued regarding the sale of petty Estates, in correspondence with Circular Orders of the 26th November, 1836.

Circular, No. 579. Oct. 6, 1841.

Petty Estates.

9. Reference having been made to the Board regarding the best mode of meeting the difficulty anticipated in receiving the large sums which, it is expected, will be poured into the Treasury on the last day previous to the sale; it occurs to the Board, that it will be expedient for the Collectors to require, by a general notification, that parties bringing money on the last day shall put up their payments in sealed bags,—a paper or "beejuck" containing the name of the Estate, the name of the payer, and the sum paid, being placed in the mouth of each bag, and the same particulars being also written on the outside of it. As the bags are given in, the Wassil-bakee Nuvees and the Seeah Nuvees will note in a book the name of the Muhal and the alleged amount of payment; and the Collector will see that any bags which remain uncounted when he leaves office, are locked up under the joint key of himself and the Treasurer. It is desirable that the parties should be present at the opening of the bags, but in any case they will stand the consequence of the payment being short, or the bags on examination not being found to contain the alleged sum. Collectors, however, will exercise their discretion in making allowance for the occasional occurrence of bad or short weight Rupees.

Payments.

10. The Board have been asked the meaning of the term "lowest number" in Section XIV. It should scarcely be necessary to explain that it is not intended to invert the order of the Towjee, as some have supposed, and that the word *lowest* used in connexion with the word *number*, describes the condition of the thing spoken of with respect to *number*, not to *place*.

Term "lowest number."

11. A number of lithographed copies of an Ishtehar, notifying the days fixed for sales in the current year, will be transmitted direct to the several Collectors; you will take care that they are duly published at the places specified in Section III. and that copies are also sent to every Moonsiff's Cutcherry, Police Thannah, and other place of general resort in the District.

Ishtehars.

No. DLXXX.

TO THE COMMISSIONERS OF REVENUE.

No. 580.
MISC. DEPT.

Correspondence between Government and Mint Committee, ruling that the whole expense of remittance, and maintenance of an Agent for the protection of Treasurers at the Mint, shall be borne by Government as a charge of remittance, to be disbursed under the authority of Commissioners.

November 10, 1841.—No. 31.

THE annexed extract from the proceedings of the Right Honorable the Governor of Bengal, in the Financial Department, under date the 1st September, 1841, No. 634, is circulated for the information and guidance of Commissioners, and of Collectors and Deputy Collectors in charge of Treasuries, in conformity with orders from the Revenue Department, dated the 28th idem, No. 1360.

EXTRACT FROM THE PROCEEDINGS OF THE RIGHT HONORABLE THE GOVERNOR OF BENGAL IN THE FINANCIAL DEPARTMENT, UNDER DATE THE 1ST SEPTEMBER, 1841.

LETTER PARAS. 3 AND 4 OF MINT COMMITTEE.

PART OF PARA. 3d. We are of opinion that the whole expense of remittances, and of the measures necessary to protect the Treasurer from disadvantage at the Mint, ought to be regarded as a legitimate part of the charge of remittance and defrayed by Government. Every care should be taken to avoid as much as possible any unnecessary detention on the route, and to make the expense of maintaining an Agent on the part of the Treasurer, while travelling from the consigning Collector to the Mint and back again, as light as practicable, and we would recommend that the charges in all such cases be disbursed under the authority of the Commissioners.

4th. It will not be necessary, we imagine, for the Agent on behalf of the Treasurer, to accompany the dispatch to the Mint in the first instance, and it might be a rule,—to be suspended however in cases of emergency, when it may be absolutely necessary to bring under immediate operation whatever bullion may be available in the Mint for coinage,—that the packages shall not be opened till time has been allowed for the Mint Master to communicate with the dispatching Collector, and for the Treasurer to depute his representative to be present at the opening of the boxes; such an arrangement would, we think, be fair and reasonable towards the Treasurer, and would not, we conceive, subject the Government to any great expense.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE MINT COMMITTEE OF CALCUTTA.

I am directed to acknowledge the receipt of your letter, dated the 5th ultimo, on the subject of remittances made to the Mint from the Treasuries of Collectors, and in reply to state that, under the circumstances noticed, the Right Honorable the Governor of Bengal approves the modification therein proposed in the Rules passed by Government in 1837, and concurs with your Committee in concluding that the whole of the expense of remittance, and of the measures necessary for

maintaining an Agent to protect the Treasurers of Collectorates from disadvantage at the Mint, ought to be borne by Government as a charge of remittance, to be disbursed under the authority of the Commissioners. The expenses attending this arrangement will be watched by the Accountant in the Revenue Department, and reported annually to the Government.

Circular, No. 580. Nov. 10, 1841.

No. DLXXXI.

TO THE COMMISSIONERS OF REVENUE.

November 24, 1841.—No. 32.

No. 581. MISC. DEPT.

Sanction of Govt. necessary to be obtained and notified in the official Gazette, before a Deputy Collector under Reg. IX. of 1833 can be placed in charge of a Collector's Treasury. Nature of his duties and responsibilities when placed in charge.

THE Sudder Board of Revenue are pleased to direct that the annexed extract from the proceedings of the Right Honorable the Governor General of India in Council, in the Financial Department, under date the 29th September, 1841, be circulated for the information and guidance of Collectors and Deputy Collectors in charge of Treasuries.

EXTRACT.

The Right Honorable the Governor General in Council concurs in the opinion of the Accountant General, that there ought to be some well defined restriction on Collectors in regard to the transfer of the charge of their Treasuries to Deputy Collectors appointed under Regulation IX. of 1833; and inconvenience having been experienced from the want of a uniform regulation in this respect in the two Divisions of the Bengal Presidency, his Lordship in Council is pleased to resolve that the sanction of the Governor of Bengal* or the Lieutenant-Governor for the North Western Provinces (according to the Division in which it may be ordered), shall be obtained and notified in the Official Gazette before a Deputy Collector appointed under the Regulation above quoted can be placed by his Covenanted superior in charge of the Collector's Treasury. Public Officers will be pleased to observe that when an Uncovenanted Deputy Collector has been appointed to the charge of a Revenue Treasury, with the sanction of the Government as provided for in this Resolution, he is competent to negotiate bills and to perform all other duties of the Treasury, being himself responsible jointly with the Treasurer for the custody of the public money, and for the proper observance of all the prescribed checks and accounts; but the Collector or other Covenanted superior is not thereby exonerated from his general responsibility as head of the office for the affairs of the Public Treasury.

* See modified and later orders on this subject, C. O. 29th March, 1848—No. 7.

No. DLXXXII.

TO THE COMMISSIONERS OF REVENUE.

No. 582.
MISC. DEPT.

Notifications of general importance to be sent for publication in the Vernacular Gazettes.

December 1, 1841.—No. 33.

I AM directed by the Sudder Board of Revenue to request that you will bear in mind, and intimate to your subordinates, that all public notifications of general importance should be sent for publication in the Vernacular Gazettes, as the best means of giving them a wide currency among the natives.

No. DLXXXIII.

No. 583.
MISC. DEPT.

Custom of Treasurers of levying batta upon coins which are subsequently passed into circulation without deduction or allowance, considered highly objectionable.

December 15, 1841.—No. 34.

IN conformity with orders of the Right Honorable the Governor, in the Revenue Department, under date the 23d ultimo, No. 1546, the Sudder Board of Revenue direct that the annexed extract from the proceedings of Government, in the Mint Department, dated the 27th October, 1841, be communicated for the information and guidance of all Collectors and Deputy Collectors in charge of Treasuries.

EXTRACT FROM A LETTER FROM THE HONORABLE THE COURT OF DIRECTORS, ADDRESSED TO THE GOVERNMENT OF BENGAL, IN THE FINANCIAL DEPARTMENT, DATED THE 1ST SEPTEMBER, 1841, No. 28.

Letter from Mint Committee to Deputy Governor, dated 16th November, 1837.

3. In ordinary cases the proportion of coin remitted from a Zillah Treasury to the Mint forms but a small percentage on the aggregate collections of the year, and the liability to make good deficiencies in weight and quality may be regarded as a moderate deduction from the salary of the appointment of Khazanchee, *which is perhaps fully met by the batta levied by him on Rupees paid into his Treasury obviously worn and deteriorated. —The greater part of such coin as barely verge on the limits of wear fixed by Regulation, or 6 as. per cent. on old Sicca Rupees (which is, it should be remarked, so small as to leave hardly any trace of wear perceptible to the eye,) would, in ordinary cases, be freely passed again into circulation, or paid over to the General Treasury and thence re-issued.*

4. We take this opportunity of remarking, with reference to an observation in paragraph 3 of the letter of the Mint Committee to the Deputy Governor, dated 16th November, 1837, that we deem it highly objectionable that an Officer should be permitted to increase his emoluments by levying batta upon coins which are subsequently passed into circulation without deduction or allowance.

EXTRACT FROM RESOLUTION OF GOVERNMENT IN THE MINT DEPARTMENT, UNDER DATE THE 27TH OCTOBER, 1841.

Circular, No. 583. Dec. 15, 1841.

With reference to the observations of the Honorable the Court of Directors on the Mint Committee's letter to the Deputy Governor, dated the 16th November, 1837, on the subject of the batta levied by Khazanchees of Zillah Treasuries on worn and deteriorated Rupees paid into those Treasuries, which are afterwards circulated and passed without deduction or allowance, the Right Honorable the Governor remarks that this is not a recognized emolument of the Treasurer, although in practice it has been found difficult to prevent the exaction.

His Lordship hopes that when the old currencies have been withdrawn in the North Western Provinces, the plea for exacting batta will not be forthcoming; in the meantime it is known that the attention of the Authorities in those Provinces is directed to the objectionable practice noticed by the Court.

Ordered that a copy of paragraph 4 of the Court's Despatch, and of the foregoing observations, be forwarded to the Revenue Department of the Government of Bengal for information, and such further orders as may be deemed necessary.

No. DLXXXIV.

TO THE COMMISSIONERS OF REVENUE.

January 22, 1842.—No. 1.

No. 584. MISC. DEPT. Sale days fixed for 1842-43 and succeeding years under Act XII. of 1841.

I AM directed by the Sudder Board of Revenue to call your attention to the notice published in the Calcutta Gazette of this day's date, fixing the sale days for 1842-43 and succeeding years, and to request that you will issue instructions to the Collectors of your Division for the *immediate* publication of the advertisement prescribed in Section III. Regulation XII. of 1841, in the several Courts and Offices therein specified, and also to take such measures as may be necessary for making the substance of the notice generally known throughout their several Districts.

NOTICE.

The undermentioned dates have been fixed by the Sudder Board of Revenue, under Section III. Regulation XII. of 1841, for commencing the sale of permanently settled Estates for arrears of Land Revenue due thereon, in the year 1842-43, and succeeding years, until otherwise notified from this Office:

Circular, No. 584. Jan. 22, 1842.

In Districts and for Muhals in which the Bengal or Umlee Era is current, with the exception of Zillah Sylhet,

28th June,
28th September,
28th December, and
28th March;

and in Districts and for Muhals in which the Fusly Era is current,

7th June,
28th September,
28th December, and
28th March.

Petty Estates, the jummas of which do not exceed 100 Rupees, will be liable to sale only once, twice or three times in the year, according to the amount of their respective jummas, viz.

Bengal and Umlee Muhals.	Estates with a jumma of 10 Rs. and under, ...	in March.
	Estates with a jumma exceeding 10 and not exceeding 50 Rupees, ...	in December and March.
	Estates with a jumma exceeding 50 and not exceeding 100 Rupees,.....	in December, March and June.
Fusly Muhals.	Estates with a jumma of 10 Rupees, and under, ...	in June.
	Estates with a jumma exceeding 10 and not exceeding 50 Rupees, ...	in December and June.
	Estates with a jumma exceeding 50 and not exceeding 100 Rupees,.....	in December, March and June.

The following dates have been fixed for Zillah Sylhet,

28th September,
18th January, and
18th April.

N. B.—This Notice does not apply to the Districts of the Chittagong Division, viz. Chittagong, Tipperah, and Bullooah, the fixed dates for which have been already advertised under the authority of the Commissioner of that Division.

No. DLXXXV.

TO THE COMMISSIONERS OF REVENUE.

February 9, 1842.—No. 3.

No. 585. Misc. Dept. Result of sales under new Law

I AM directed by the Sudder Board of Revenue to request that you will report, at an early date, the result of the sales held under Act XII. of 1841

on the 21st or 28th of January, in the several Districts of your Division, in the following form:

Circular, No. 585. Feb. 9, 1842.

held on the fixed date in January, to be reported in a given form.

Name of District.	Number of Muhals sold.			Jumma of Muhals sold.			Amount sale price.		
	Purchased on acct. of Govt.	Purchased by Individuals.	Total.	Purchased on acct. of Govt.	Purchased by Individuals.	Total.	Purchased on acct. of Govt.	Purchased by Individuals.	Total.

No. DLXXXVI.

TO THE COMMISSIONERS OF REVENUE.

February 9, 1842.—No. 4.

No. 586. Misc. Dept.

Accounts to be relieved of Khas balances.—Seer Muhals with real jummas to be distinguished from those the jumma of which is only conjectural, in Operation Returns.

I AM directed by the Sudder Board of Revenue to transmit for your information and guidance the accompanying extract from the orders of Government, No. 125, dated 18th ultimo, in reply to the Board's report on the operations in the Jessore Division for the year 1840-41.

2. In conformity with these orders, you will have the goodness to issue the necessary instructions for immediately relieving the accounts of the several Collectors and Superintendents in your Division of all Khas balances up to 1246 B. S.; and you will see that the remanent balances of 1247 are in like manner written off before the preparation of the Returns for 1841-42.

3. You will give and enforce a heedful attention to the instructions contained in the 8th para. of the Government Orders, and you will be careful that the number of Seer Muhals, the demand against which is framed on a real jummabundee, be distinguished in future Returns from those in which the jumma is merely conjectural.

EXTRACT FROM THE ORDERS OF GOVERNMENT, No. 125, DATED 18TH JANUARY, 1842.

Para. 4. Two things have for many years rendered these two important Statements in a great degree unavailing to the Government.

Circular, No. 586. Feb. 9, 1842.

First. That the jumma or demand of the year is for the most part quite conjectural, and generally very wide of the truth; and *secondly*, that the accounts are needlessly swelled by accumulations of old balances, calculated upon nominal jummas, and therefore almost entirely irrecoverable.

5. The attention of the Board has, year by year, been directed to these points, especially the latter, and a little progress has here and there been made in improving them, but it is evident that by the means hitherto used, no complete reform will be effected. Before a balance can be written off, however old and hopeless it may be, the Local Officer must make a tedious investigation into its history, and give a detailed report in English of all its circumstances. And reports of this kind, if the Local Officers ever find time to make them, have after all to be re-examined and reported on by other Authorities in succession. Hence it has naturally come to pass that the outstanding or bukya balances under heads A. and B. amount in each Division to enormous sums, such for instance as 14,26,240 Rupees in the report for the Jessore Division now under consideration, and they not only cumber the accounts and make it impossible to tell whether a Collector is doing good or bad service, but hang for ever over the heads of the ryots, interfering with their exertions for current payment, and giving to interested underlings a perpetual means of extortion and annoyance.

6. It may very safely be taken for granted in a Government Khas Muhal, or in a resumed Muhal managed by Government, that so much of the bonâ fide demand of the year as is not recovered during the first quarter of the following year, or at farthest during the first two quarters, is, with few exceptions, irrecoverable, or if it be subsequently recovered, that it is usually at the expense of the prosperity of the Estate concerned, and at the hazard of ruining the ryots. If this be so, when the demand of the year is bonâ fide and formed upon actual data, it must be much more inconvenient in all respects to continue these perpetual balances, when they arise, as in the present case, out of conjectural and estimated demands, seldom, it may be presumed, lower than the truth, and for the most part far above it.

7. If for Muhals so circumstanced, and as a commencement of a new system, a whole year be given for collecting the remaining balance of a preceding year, the Governor is satisfied that all older balances may, with very trifling exceptions, be safely and wisely struck out of the accounts without further question, and in that conviction his Lordship is pleased to direct that, with such exceptions as, on special grounds shewn in each case by the Local Authorities, the Board may think fit to direct, all outstanding bukya balances of the Operation Reports under heads A. and B. of an older date than the year preceding the current year, be written off the accounts, and all attempt at collecting them at once prohibited. And that in future the same be done at the commencement of each official year (with such exceptions as may be especially ordered as above) and so as that there may never be in future (except such special items) any balance in the statements A. and B. of older date than the year preceding the current year.

8. In regard to the conjectural jummas, the Governor desires that it be made a special instruction to the Commissioners that they without delay cause the Local Officers to revise and amend the statement of ascertained and estimated jumma under heads A. and B., and to furnish to them a concise tabular statement of the revision, to be by them examined, and if correct, confirmed; but that as far as possible, *estimated* jummas be got rid of, and the statements framed upon actual jummabundees, for forming which every successive year of collection in management in a Muhal must furnish improved means. The Commissioners should report to the Board, and the Board to the Government, the completion of this work, and they should be urged to bring it to conclusion as speedily as possible.

Circular, No. 586. Feb. 9, 1842.

No. DLXXXVII.

TO THE COMMISSIONERS OF REVENUE.

February 23, 1842.—No. 6.

No. 587. MISC. DEPT.

Identification i. e. ascertainment of the existence and of the party in possession of lakhiraj land, but without actual measurement and ascertainment of boundaries, to be made previous to decision in undefended cases, and cases in which the Lakhirajdar appears, but has no title deeds.

I AM directed by the Sudder Board of Revenue to forward for your information, and for communication to the resumption Officers within your jurisdiction, the accompanying extract from a letter addressed to the Secretary to Government, in the Revenue Department, No. 556, under date 7th December last, together with a copy of the order, passed by the Right Honorable the Governor of Bengal, No. 168, under date 1st instant, regarding the identification of lands supposed to be held rent-free previously to any decree of resumption being passed.

EXTRACT FROM A LETTER TO THE SECRETARY TO GOVERNMENT, IN THE REVENUE DEPARTMENT, No. 556, DATED 7TH DECEMBER, 1841.

4. Sec. 7, Regulation II. of 1819 requires that in all cases of towfeer and alluvion a full and particular enquiry into the circumstances and condition of the land, at the period of the Decennial Settlement, shall be instituted previous to a decree for assessment, and it is obvious that such an enquiry cannot be made without, not only local identification, but also survey and measurement.* This section however does not apply to ordinary lakhiraj cases, and in these, therefore, the necessity for identification previously to decision must depend entirely upon the nature of the suit.

* Vide C. O. April 25th, 1836, No. 301.

5. If the Lakhirajdar appears, produces his title-deeds, admits his possession of the lands recorded in those deeds, and *bonâ fide* defends the suit, there is every reason to suppose that the lands so recorded are really held rent-free by him, and in such a case there would seem to be no necessity for local enquiry and identification

Circular, No. 587. Feb. 23, 1842.

previous to decision. If, however, the Lakhirajdar appears, but has no title-deeds, and seems disposed to admit the claim of Government, much caution is necessary in receiving his evidence as to the fact of his being in possession; inasmuch as a nominal defendant will of course be very glad to settle at half jumma for lands which either never belonged to him, or from which he has been ejected by others; and in these cases the Board would prefer a local enquiry as to the fact of possession before any decision is given.—If the defendant's statement is true, he will point out the lands immediately, and no expense or delay worth mentioning need be incurred. If his statement is false, much trouble and expense will be saved either by abandoning the suit, or by instituting it at once against the party in possession, as may appear most expedient.

6. In all undefended cases the Board consider local investigation, previous to decision, to be absolutely necessary, as the system of resuming lands upon no better grounds than an entry in a Taidad cannot lead to any but the most mischievous results. Frequently the statement in the Taidad is erroneous or insufficient, but even when correct, the lands must, in almost every instance, have passed into the possession of some person other than the party there named, and that person not being a party to the suit, the decree is a dead letter. In all these cases the lands must be identified before the cases can be decided.

EXTRACT FROM THE PROCEEDINGS OF THE RIGHT HONORABLE THE GOVERNOR OF BENGAL, IN THE REVENUE DEPARTMENT, UNDER DATE THE 1ST FEBRUARY, 1842.

Read the following documents regarding the instructions proposed to be issued to the resumption Officers for the identification of lands previous to resumption.

Letter No. 556, from Secretary Sudder Board of Revenue, dated 7th December, 1841.

To Secretary Sudder Board of Revenue, No. 37, dated 28th December, 1841.

To Special Commissioners of Cuttack, Sylhet, Patna, Chittagong, Calcutta and Moorshedabad, dated the 28th December, 1841.

From Special Commissioner of Moorshedabad, No. 24, dated 17th January, 1842.

Ditto ditto of Patna, No. 330, dated ditto.

Ditto Commissioner of Chittagong, No. 4, dated ditto.

Ditto officiating Special Commissioner of Sylhet, No. 2, dated 20th January, 1842.

The Governor is of opinion that the Rules proposed by the Board may properly be adopted, with this modification, that the word "identification" be taken to mean the ascertaining that there really exists such a tenure as is to be litigated, and the ascertaining of the possessor. But there need not, his Lordship thinks, be any measurement or ascertainment of boundaries previous to a decree.

Ordered, that a copy of this Resolution be communicated to the Sudder Board of Revenue and to the Special Commissioners respectively, for their information.

DLXXXVIII.

TO THE COMMISSIONERS OF REVENUE.

February 23, 1842.—No. 7.*

No. 588.
MISC. DEPT.

Payment of arrears of Revenue into any other Treasury than that of the District in which the Estates are situated, not sufficient to exempt Estates from sale, unless the receipt of the Collector into whose Treasury payment has been made, is given in before the fixed date of sale.

WITH reference to the provisions of Section VI. Act XII. of 1841, I am directed by the Sudder Board of Revenue to request, that you will instruct the Collectors of your Division to cause it to be generally understood by all parties who pay their Revenue into any other Treasury than that of the District in which their Estates are situated, that it is incumbent on them to give in the bill of exchange, chulan, or receipt granted by the Collector at whose Treasury payment is made, to the Treasury of the District to which their Estates respectively belong, on or before the day preceding the fixed day of sale, and that the mere payment of arrears at the receiving Treasury on or before the day above specified, without such receipt duly presented at the Treasury of their own District, will not be sufficient to exempt their Estates from sale.

No. DLXXXIX.

TO THE COMMISSIONERS OF REVENUE.

April 27, 1842.—No. 9.

No. 589.
MISC. DEPT.

New Sale Law has reference only to sales for arrears of Revenue or demands recoverable by the same process, and not to sales in execution of decrees of Court.

IN compliance with a suggestion of the Court of Sudder Dewanny Adawlut, the Sudder Board of Revenue desire me to request that you will bring to the notice of the Collectors of your Division, that the new Sale Law (as indeed was the case with Regulation XI. of 1822) has reference only to arrears of Government Revenue, or other claims of Government recoverable as arrears of Revenue, and that the rules in force for the sale of lands in execution of decrees of Court are those prescribed in Regulation XLV. of 1793.*

* See also Regulation XII. of 1796 and C. O. No. 25, September 20th, 1841.

No. DXC.

TO THE COMMISSIONERS OF REVENUE.

April 30, 1842.—No. 10.

No. 590.
MISC. DEPT.

Commissioner's authority sufficient to write off uncol-

WITH reference to Circular Orders, No. 4, dated 9th February, I am directed by the Sudder Board of Revenue to inform you that the sanction

* The rule as it now stands with reference to the altered provisions of the present Law (Act I. of 1845) will be found in Precedent No. 9 dated 1st May, 1850.

Circular, No. 590. April 30, 1842.

lected Khas balances of the preceding year, referred to in C. O. of 9th February, No. 4.

of the Commissioner will be sufficient authority for the Collectors, or Khas Muhal Officers, to write off their accounts, at the end of each year, the uncollected Khas balances of the year preceding. In asking for this sanction, it will not be necessary for the Collector (or other Officer) to submit any detailed explanation of the several items, unless such explanation shall be specially required by the Commissioner.

No. DXCI.

TO THE COMMISSIONERS OF REVENUE.

No. 591. Misc. Dept.

Government Securities deposited under Section 15, Act XII. of 1841, to be received at such value as will suffice, if sold, to cover the amount for which the deposit is made.

April 27, 1842.—No. 11.

I AM directed by the Sudder Board of Revenue to request that you will intimate to the Collectors and Independent Deputy Collectors of your Division, that when Government Securities are taken as deposit under Section XV. Act XII. of 1841, they must be received at such value as will be sufficient, if brought to sale, to meet the amount for which they are deposited. Collectors will, of course, understand that Government Securities are not a legal tender in payment of purchase money, or of any public demand, they are receivable only in deposit to secure a certain amount, which must be paid, when due, in the legal currency of the country.

Orders of Government of India in the Financial Department, 23d March, 1842.

No. DXCII.

TO THE COMMISSIONERS OF REVENUE.

No. 592. Misc. Dept.

Petitions of appeal against summary decisions by Deputy Collectors need not be admitted as a matter of course, but a Collector's revision of the proceedings of his Deputies should be regulated by the confidence he reposes in their probity and discretion.

April 29, 1842.—No. 12.

WITH reference to Circular Order, dated 28th August, 1840, No. 33, and in order to secure uniformity of practice in regard to the revision exercised by Collectors over the proceedings of their Uncovenanted Deputies in summary suits for rent, the Sudder Board of Revenue, in accordance with a suggestion made by Government, request that you will direct the attention of the Collectors in your Division to the following Rule.

The Circular of the 28th August, 1840, does not render it necessary for Collectors "to admit as a matter of course all petitions of appeal that may be presented to them against summary decisions by their Deputies. A Col-

lector, looking to the monthly Returns of his Deputies, will occasionally call for cases and revise them, and though he may sometimes be induced by the statements of a petition to call for the case to which it relates, he will never consider himself obliged to proceed in the appeal, merely because a petition is presented. He will take care to watch attentively the proceedings of his subordinates, and he will be guided in the extent of his revisions chiefly by the degree of confidence which he may repose in their probity and discretion."

Circular, No. 592. April 29, 1842.

No. DXCIII.

TO THE COMMISSIONERS OF REVENUE.

May 18, 1842.—No. 13.

No. 593. Misc. Dept. Statement of sales of Estates to be submitted in form prescribed by C. O. 9th Feb., No. 3, after each fixed date.

I AM directed by the Sudder Board of Revenue to request that after each day fixed for the sale of Estates for arrears of Revenue under Section 3, Act XII. of 1841, you will submit a statement of the sales made in your Division in the form prescribed by Circular Orders, dated the 9th February last, No. 3.

2. There must be separate entries for settled Estates sold for arrears of current Revenue under the general provisions of Section III. and for Estates not permanently settled, Estates attached by order of Court, and Estates sold for old arrears,* which require special advertisement under Section VIII. whether these latter sales are held on the ordinary fixed days, or on any other intermediate dates.

* Classes 1st, 2d and 4th, Section VIII.

3. You will instruct the Collectors that the process prescribed in Section VIII. is to be observed in the case of all Muhals, the settlements of which have not been confirmed, such Muhals being held to be included in the class of Estates not permanently settled.

4 Sales of rights and interests for the recovery of any demand other than arrears of the Estate sold,† must also be entered under a separate head.

† Classes 3d and 5th, Section VIII.

No. DXCIV.

TO THE COMMISSIONERS OF REVENUE.

May 11, 1842.—No. 14.

No. 594. Misc. Dept. Instructions regarding certain

I AM directed by the Sudder Board of Revenue to transmit for your information and guidance copy of a Circular issued by the Revenue Accountant to

Circular, No. 594. May 11, 1842.

Collectors, under date the 30th ultimo, relative to a change which it has been determined to adopt in the periodical Land Revenue Returns.

changes in the periodical Land Revenue Returns and Statement of settlements.

2. The revised forms circulated by the Revenue Accountant have been prepared by that Officer in communication with, and under the direction of, the Board, and the objects contemplated in the modifications which have been introduced are explained in the annexed extract from the Board's address to Government, dated 26th February last, No. 78.

3. The present form of quarterly Towjee submitted by Collectors to Commissioners, and by Commissioners to the Board, is abolished ;—and instead of it the Commissioners will henceforth receive from the Collectors duplicates of the Returns noted on the margin. It was at first determined to have a quarterly rather than a monthly Hal Towjee ;* but as the realization of the Revenue will henceforth depend upon the occurrence of the sale days fixed under Section 3, Act XII. of 1841, it has on further consideration been deemed expedient to retain the monthly form heretofore required for the Accountant's office. The Collectors, however, will be expected to furnish explanatory remarks, and the Commissioners to record Resolutions, only on the Returns of those months in which sale days may occur.

Monthly Hal Towjee.
Quarterly Bukya Towjee.
Quarterly Statement of Collections from Muhals not on the Towjee.

4. Copies of the Resolutions thus recorded, and of the Resolutions passed by the Commissioners on the several quarterly Returns above specified, will be forwarded by them for the information of the Board. The figured Statements will be furnished to the Board from the office of the Revenue Accountant.

5. Besides these monthly and quarterly Returns, the Commissioners will be expected to examine and pass Resolutions on the annual "Explanatory arrangement of Balances,"† and the "Detailed Register of Balances due by Revenue defaulters." For this purpose they will require the Collectors to send them their office copies of those Statements as soon as the Returns have been prepared and dispatched to the Revenue Accountant.

6. You will have the goodness to intimate to the Collectors that, as by the modifications now prescribed, the Returns will be very much reduced in bulk, and the labor of preparing them in consequence greatly diminished, they will be expected to submit them in future by the prescribed dates, and that it will be the duty of the Board to bring any failure in this respect, which may be reported to them by the Revenue Accountant, to the immediate notice of Government.

* Since altered to a *quarterly* Hal Towjee, C. O. 21st Jan., 1850—No. 4.

† Since abolished, C. O. 17th July, 1849—No. 29, para. 9, and C. O. 6th Aug., 1850—No. 51.

Circular, No. 594. May 11, 1842.

7. The half-yearly Return of Balances due from defaulters prescribed by Circular Orders, dated the 4th December, 1839, No. 32, will of course be no longer required.

8. I am desired to add that for purposes of check in the Office of Account, it is necessary that in all re-settlement of *Rent-roll* Muhals, the former as well as the revised jumma should be communicated to the Accountant. You will accordingly have the goodness to add a column containing this information in the quarterly Return of confirmed settlements required by Circular Orders, dated 27th October, 1837, No. 78.

CIRCULAR OF REVENUE ACCOUNTANT TO COLLECTORS.

In Mr. Secretary Halliday's letters to the Sudder Board of Revenue dated as follows, No. 483, of 13th April, 1841, No. 1399, 19th October, 1841.

Government having been pleased to direct, under the orders quoted in the margin, and for the purposes specified below, a modification of the present forms of Land Revenue Returns; they have under the guidance of the Sudder Board of Revenue accordingly undergone in this office the necessary revision; and the revised forms having been sanctioned by the Board, as intimated in Mr. Secretary Currie's letter to this Department of the 26th February last, I now beg to send them as per subjoined list, with a request that you will be pleased to adopt them in the preparation of your Returns for the ensuing official year.

2. The following are the reasons which have led to the present revision of the forms of Land Revenue Returns:

1st. The practical establishment of the principle, that the Revenue Accountant is the proper Officer who should supply to the Superior Authorities all Returns based on the Land Revenue Accounts.

2nd. The supplying this office with the means of ascertaining and checking the collections and charges appertaining to Khas Muhals on and off the regular District Rent-roll.

3rd. The obviating the necessity of Collectors preparing a separate set of Accounts and Statements for the use of Commissioners on principles different from those upon which the Accounts and Statements that are rendered to this office are framed, and the preventing thereby the occurrence of discrepancies.

4th. The abridging the labours of Collectors in the preparation of their Land Revenue Returns, with the view to ensure their completion and dispatch by the dates fixed for their transmission.

3. I now proceed to annex the list of forms above alluded to, prefacing it with such general remarks and instructions, and embodying in it such particular remarks in reference to each Return as appear to me to be necessary.

General Remarks and Instructions.

1st. With reference to Khas Muhals on the Towjee, the gross collections in excess of their Towjee jumma are to be credited at once by Collectors in their

Circular, No. 594. May 11, 1842.

Treasury Accounts of 1842-1843 and subsequent years, under the head, subordinate to Profit and Loss, of "Surplus Collections from Khas Muhals on the Towjee;" and with reference to Khas Muhals *not* on the Towjee, the *entire* gross collections are to be credited by Collectors in their Treasury Accounts under the head, and subordinate to Profit and Loss, of "Gross Collections from Khas Muhals not on the Towjee."

The Commissioners were vested by orders of the Government—dated the 13th April, 1841, with authority to pass charges of collection on Khas Muhals not exceeding in the aggregate 10 per cent. on the joint collections of the year.

2nd. The mofussil charges of collections from Khas Muhals, being charges incurred by *Government*, are to be debited in the aggregate, by Collectors in their *Treasury Accounts* of 1842-43 and subsequent years, on the authority of bills passed by Commissioners, immediately on credit being afforded for the collections on account of which the charges may have been incurred, and such portion of the charges as may remain *unpaid* in the month in which it may have been *debited* is to be written back and retained, pending disbursement, at credit of *deposits*. But as these charges are not charges upon *Government* revenue, they should not be debited under "Revenue Charges General," but under a separate head of "Mofussil Charges of Khas Muhal Collections," subordinate to the general head of Profit and Loss.

3rd. On the date that each of the monthly, quarterly, and annual Returns specified in the list is dispatched to this office, a copy thereof, or the original draft, as may be most convenient, should also be submitted by each Collector to the Commissioner of his Division.

Muhals permanently settled paying a jumma not exceeding 100 Rs.
Muhals attached by order of Judicial Authorities.

4th. The classification of the Estates has been extended in the revised forms as compared with the forms hitherto in use from 4 to 6 heads. The two additional heads are noted in the margin. This extension of classification is required by the Board for administrative purposes.

4. Whenever in regard to *demand* an *English* month is specified in any heading in the forms, the Bengalee or Fuslee month is understood, unless a settlement should, in any instance, have been made according to the English months. Thus if the heading in the Returns of a Collector in the Province of Bengal runs, "Demand from May 1842 to April 1843," the demand meant is the aggregate of the 12 kists from *Bysack* to *Cheit*.

5. The Muhalwaree details though useful yet not being absolutely necessary for the purposes of the Revenue Accountant or the Board, are hereafter, with a view to relieve Collectors, to be omitted from all the annual Accounts, except the Explanatory Arrangement of Bukya Balances, but the Accountant has been authorized to call, if necessary, upon Collectors to furnish him once in every five years for the purposes of reference and record, with a detailed Jumma Wassil Bakee of all the Revenue-paying Estates in each District. The Muhalwaree details in the Explanatory Arrangement are required by the Board for administrative purposes.

6. A new Return has been prescribed in the revised forms, viz. a Register of Balances due by Land Revenue defaulters. The necessity for such a Return

originates in the fact of balances remaining due after the sale of Estates, sold for arrears of Revenue, not being any longer debitable to the Estates sold, but to the late *proprietors* of the Estates. The same remark applies to balances due on lapsed or cancelled farming leases. Hitherto, however, they have been improperly retained in the Towjees against the *Estates*. All balances of this nature therefore that may now be on the Towjees, are to be altogether written off the Towjees of 1842-43 and transferred to the Defaulters' Register.

Circular, No. 594. May 11, 1842.

7. The 6th head in the classification of Muhals in the revised Returns "Muhals held Khas or of which the revised jumma has not been confirmed," it is necessary to explain, is intended to embrace all Muhals of which the jumma borne on the Towjee has ceased to represent the *real* demand.

8. The forms now prescribed are to be understood as at present only *experimentally* adopted.

LIST.

No. 1. Abstract of the Settlement and Kistbundee of the Annual Jumma or demand on account of Land Revenue.

Vide General Instructions, No. 4. To be despatched on the 15th May of the year to which it appertains.

No. 2. Monthly Hal Towjee.

Vide, with reference to demand, General Instructions, No. 4. Date of despatch the 15th of the month succeeding that to which the Return appertains.

At foot of this statement is a memorandum of actual and estimated demand and of actual collections of Khas Muhals. The memorandum is required by the Board for the purpose of ascertaining the *actual* results of Khas Muhals on the Towjee; for it will be recollected that these Estates are borne on the Towjee at their *former* settlement jummas, consequently their demand as shewn in the *body* of the Towjee is *nominal*, and their net collections when they happen to *exceed* the Towjee demand are shewn in the body of the account *in part* only, because they are shewn only to such extent as will cover the Towjee demand: hence the necessity for the memorandum to shew *actual* results.

No. 3. Quarterly Bukya Towjee.

To be despatched on the 10th of the first month of the succeeding quarter.

No. 4. Comparative Statement of Annual Jumma or demand of Land Revenue.

The chief modification of this Return consists in the exhibition in it of the former and present official years' jumma of Estates re-settled. To be despatched in all May of the ensuing year of account.

No. 5. Jumma Wassil Bakee.

A new column has been prescribed in this statement for the exhibition of balances due by Revenue defaulters, which are in future to be altogether written off the rent-roll and to be transferred to a separate register. Muhalwaree details omitted. Statement to be despatched in all May of the ensuing year of account.

No. 6. Annual Bukya Towjee.

Ditto ditto ditto.

Circular, No. 594. May 11, 1842.

No. 7. Explanatory Arrangement of Balances.

Muhalwaree details necessary,—see General Instructions, No. 5. To be despatched in all May of the ensuing year of account.

No. 8. Detailed Register of Balances due by defaulters.

See General Instructions, No. 6. To be despatched in all May of the ensuing year of account.

No. 1. Quarterly Statement of Collections of Muhals not on the Towjee.
No. 2. Quarterly Statement of charges of Collections of do.

See General Instructions, Nos. 1 and 2. To be despatched on the 10th of the first month of the succeeding quarter.

EXTRACT FROM THE BOARD'S ADDRESS TO GOVERNMENT, DATED 26TH FEBRUARY, 1842, No. 78.

Part of para. 2nd. The forms now to be introduced involve only a slight modification of the existing system. The object of the modification is two-fold; 1st, to assimilate, or rather to identify the Returns required by the superior Revenue Authorities with those furnished to the Accountant; and 2dly, to lighten the labours of the Collectors' offices by the abolition of all unnecessary details.

3rd. In pursuance of the first object, the monthly Towjees heretofore furnished to the Accountant, and the quarterly Towjees submitted to the Board, will be discontinued; and, instead of them, quarterly Towjees, Hal and Bukya, will be prepared in duplicate, and submitted simultaneously to the Accountant and to the Commissioners. The Board will get a figured statement from the Accountant, and the Commissioners will be required to submit to the Board a copy of their Resolutions on the Towjee of each District. In furtherance of the second object, the Muhalwaree detail in the annual Jumma Wassil Bakee and Bukya Towjee will be dispensed with, the only document in which the Muhalwaree details are to be retained, being the Explanatory Arrangement of the Bukya Balance. The nature and use of this Return sufficiently indicate the necessity of its being prepared in detail: it is a most valuable document for administrative purposes, and when duly examined by the Superior Authorities, will be an effectual check on the accumulation of arrears; as those Muhals, and those only, are entered in it, against which a balance may have been outstanding for a longer period than twelve months.

No. DXCV.

TO THE COMMISSIONERS OF REVENUE.

May 18, 1842.—No. 15.

No. 595. Misc. Dept. Prosecutors, defendants, and wit-

IN continuation of Circular Order, dated 1st April, 1840, No. 16, I am directed by the Sudder Board of Revenue to communicate for the information

and guidance of the several Revenue Authorities in your Division, that it has been held by the Courts of Sudder Dewanny and Nizamut Adawlut that parties, whether prosecutors or defendants, and witnesses, in any case before any Court of Justice, are exempt from arrest under civil process while in attendance on, or going to, or returning from, such Court.

Circular, No. 595. May 18, 1842.

nesses exempt from arrest under civil process whilst in attendance on, or going to, or returning from, a Court of Justice.

No. DXCVI.

TO THE COMMISSIONERS OF REVENUE.

May 25, 1842.—No. 16.

No. 596. Misc. Dept.

Deputy Collectors, Treasurers, and other Native Revenue Officers prohibited from engaging in commercial transactions in Districts in which they are employed.

IN compliance with an order of the Honorable Court of Directors, communicated to the Sudder Board by the Secretary to Government, Revenue Department, under date the 2nd instant, No. 526, I am desired to intimate for the guidance of the several Revenue Authorities in your Division that Uncovenanted Deputy Collectors, Treasurers, and other Native Revenue Officers are prohibited from engaging in any commercial transactions within the Districts in which they may be employed.

No. DXCVII.

TO THE COMMISSIONERS OF REVENUE.

June 1, 1842.—No. 17.

No. 597. Misc. Dept.

Native Revenue Officers dismissed for misconduct, to be reported for entry in the Board's Register.

THE Government, in accordance with orders of the Honorable Court of Directors, having desired that a Register shall be kept in this office of all cases in which Native Revenue Officers may be dismissed from the public service for misconduct, I am directed by the Sudder Board of Revenue to request that all such instances of dismissal, whether occurring in your own office, or in those of your subordinates, may be reported for entry in the Register.

No. DXCVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 598.
MISC. DEPT.
Method of obtaining carts and carriage cattle established in Cawnpore by Mr. Craigie, the officiating Magistrate, as applicable to Bengal, proposed for consideration.

July 20, 1842.—No. 19.

I AM directed by the Sudder Board of Revenue to send you the annexed copy of a letter from Mr. Secretary Halliday, under date the 4th instant, No. 861, and its enclosures, and to request that after consulting your subordinates, and obtaining their replies, you will submit them, together with your own opinion on the subject referred to, for transmission to Government.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, IN THE JUDICIAL DEPARTMENT, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

I am directed by the Honorable the Deputy Governor of Bengal to transmit herewith for the information of the Board, copy of a communication from the Junior Secretary to the Government of India with the Governor General (No. 25 of the 23d ultimo and two accompaniments), relative to a method adopted in the Cawnpore District for procuring carriage cattle, &c. for the purposes of Government.

2. Although the plan is not literally applicable here, in all its parts, the Deputy Governor considers it capable of being modified, so as to suit circumstances, and it will then be, in all probability, extensively useful. The Board are accordingly desired to circulate copies of the correspondence among their subordinates, and invite suggestions on the whole subject of providing and supplying carriage for troops, &c. and after the Board shall have received their replies, they will be pleased to submit them together with their own recommendations for the consideration of Government.

LETTER FROM THE JUNIOR SECRETARY TO THE GOVERNMENT OF INDIA WITH THE GOVERNOR GENERAL, TO THE SECRETARY TO GOVERNMENT, JUDICIAL DEPARTMENT.

From Secretary N. W. P. dated 7th June, No. 1065.
Do. do. dated 23rd do.

In transmitting for the information of his Honor the Deputy Governor of Bengal the annexed correspondence with the Government of Agra relating to the procuring of carriage cattle, &c. I am desired by the Governor General to request that you will draw his Honor's attention to the question of adopting Mr. Craigie's suggestions, in the Bengal Provinces, so far as may seem fit and be locally practicable.

LETTER FROM THE JUNIOR SECRETARY TO THE GOVERNMENT OF INDIA WITH THE GOVERNOR GENERAL, TO THE SECRETARY TO THE LIEUTENANT GOVERNOR, NORTH WESTERN PROVINCES.

I have the honor to acknowledge the receipt of your despatch, dated 7th instant, No. 1065, submitting certain suggestions by the officiating Magistrate of Cawnpore

on the provision of carriage, and in reply am directed to state, that the Governor General entirely coincides in the opinion expressed by his Honor the Lieutenant Governor in regard to those suggestions, and approves the circulation of them.

Circular, No. 598. July 20, 1842.

LETTER TO THE SECRETARY TO THE GOVERNMENT OF INDIA, JUDICIAL DEPARTMENT, WITH THE GOVERNOR GENERAL.

I am directed by the Honorable the Lieutenant Governor to request that you will submit for the consideration of the Right Honorable the Governor General, the annexed extract, paragraph 27 of a letter, No. 31, dated the 16th February, 1842, from Mr. J. A. Craigie, late Acting Magistrate of Cawnpore, to the address of the Commissioner Allahabad Division, which contains some very judicious remarks on the provision of carriage, such as are calculated to prove of extensive relief to the country. His Honor deems the suggestions therein embraced worthy of adoption, and deserving of the widest circulation in the Districts and Divisions of the Lower Provinces.

EXTRACT FROM A REPORT FROM THE OFFICIATING MAGISTRATE OF ZILLAH CAWNPORE.

Carriage.

27. But I fear that I may be tedious and will offer one point more only for your perusal. The crying evil of the inadequacy of means for providing carriage to any extent, without (not to say permitting but certainly) winking at the harsh measures resorted to by thannadars, viz. seizing triple the number required, extorting handsome douceurs from the more respectable not to press their carts, and to a smaller amount from the less wealthy, to release theirs after impressment, &c. &c. modes of proceeding too well known to require any detail, ending as they invariably do in the oppression of the people and the loss of Government who are eventually supplied with the very worst carriage in every village, has often attracted my notice; but in this District, where carriage to so great an extent is always in demand, no duty struck me as more imperative than the endeavour to ameliorate the system of supplying it. After a perusal of Regulations on this head, it seemed to me that there was no positive injunction for furnishing carts through the Magistrate's office, and that Officer need not indeed be applied to unless the Collector failed. This was the chief difficulty to surmount, for unless I could throw the work into the Tehseeldar's hands, I had little hope of succeeding with an underpaid body with one of whose chief sources of gain I was about to interfere. On the 27th of March, then, I transferred this duty to the Collector's office, and immediately called for returns of the carts and bullocks in each Tehseeldaree to be registered, and there are in the District

Circular, No. 598.
July 20, 1842.

	1,153	4-bullock carts.
	927	3-do. do.
	8,003	2-do. do.
Total,	10,083	
and	57,566	plough bullocks.
	19,906	cart bullocks.
Total,	77,472	

Many of the plough bullocks can be used in carts. The bullocks in villages where there are no carts are not included in this statement. I pledged myself to the proprietors of the above never to call for more than one-fourth of their carts or cattle at once, never to draw on the same village again till every other village in the District had furnished its quota, not to permit under any circumstances the impressment of carts by the Police or Commissariat (this last point caused great opposition and correspondence, but I brought the matter to issue by fining two men styling themselves Commissariat chowdries five rupees, for as it had been customary for them to seize carts, I would not fine beyond a trifle to settle the question, adding that the next case should be seriously visited, the matter was referred to the Commissary General who sided with me); and to the Commissariat I promised to supply carriage when requisite, and have done so when called on. In return for these advantages I notified to the proprietors that no excuse for the non-provision of carriage would be listened to, as it was very improbable that one-fourth of the carriage in any village could not be supplied, and when by any accident such might be the case, the Zemindars must hire or borrow, that the supply of bad carriage would not be allowed, and that any delay in furnishing it would be met with a severe fine under Section 2, Regulation VII. of 1825. At first, as is always the case with natives till they see that one is in earnest, there were deficiencies, but a fine followed so soon, that I have established the change completely, and all to whom I have spoken seem to approve of it. The merchant and traveller are not subject to the inconvenience and loss they formerly encountered (for the District bears its own burdens), while the residents of the Zillah also are not deterred from bringing their marketable goods to the city in times of movement of troops. I append to this report one of the printed perwannahs for carriage, which are filled up in a few seconds; in it you may remark the Zemindar is addressed personally and not through the Tehseeldar (though the order goes through that Officer of course); the object of this is to save time, and to ensure regularity of demand according to the Register, which is kept with scrupulous care, and the Zemindar can only challenge the Register, and is in no way in the power even of the Tehseeldar. On the obverse of the perwannah, when he returns it, he must enter the names of the Assamees whose carts he supplies, so that they also, when the village be again called on in rotation, may complain against the Zemindar

Circular, No. 598. July 20, 1842.

if he take them out of their turn. The witnesses who sign the return would be sufficient evidence on which to fine the Zemindar :—when I get warning long before the carriage be required, I send to the distant Pergunnahs, reserving the carriage of those neighbouring to the office for emergencies. This reform could not have been more fortunately timed than in last season, when the tide of demand never ebbed in consequence of the constant move of Troops, and in no one instance was a single cart rejected that I supplied. On the march of the 6th Native Infantry, whose orders were urgent, I was enabled to give the Commanding Officer, Lieutenant Colonel Eckford, 75 carts and 224 bullocks at 48 hours' warning, and he stated to me that he never marched with such good carriage. I could have doubled, perhaps trebled the quantity, if requisite, within the same time. The demand in this District is very heavy, but the supply fully equal to it; if either the system I have had the honor of explaining to you, or some other methodical one, which some of my successors may strike out, be adopted; and as there are 10,083 carts in the District, and the draw on them 1126 per annum, each cart will be required by Government but once in nine years! (the inconsiderable fraction less need not be noticed) and to determine this, I have taken last year as my standard, which is much above average, so that the tax will be even lighter. When proprietors send in urzees stating that they have sold their carts (and not unfrequently they give a false statement that they may not be called on for carriage) I send the urzee to the Tehseeldar to be checked, and the carts to be entered in the village to an inhabitant of which it may have been sold, who sends an acknowledgment of having purchased it, and were the same system in vogue in adjoining Districts, a notification would of course be sent to the Collector and the Register be kept correctly. Added to this, the Register should be revised every second or third year.

Having transferred this duty to the Collector's office, it ought perhaps to have been reported from thence; but I have introduced the subject here, as it is always treated and acted on as a Magisterial function, though I think erroneously.

No. DXCIX.

TO THE COMMISSIONERS OF REVENUE.

August 10, 1842.—No 20.

No. 599. Misc. Dept. New Rules of Practice.

I AM directed by the Sudder Board of Revenue to send you, for your information and guidance, and for circulation to your subordinates, a set of new Rules of Practice, passed by the Honorable the Deputy Governor, under date the 27th June last, in supersession of the Rules hitherto in force.

2. You will observe that, under the new Rules, all settlements are to be disposed of primarily by the Collectors and Commissioners respectively.

Circular, No. 599. Aug. 10, 1842.

In the present advanced state of the resumption and settlement operations, it is not expected that the effect of Rules 8 and 10 will be to impose, generally, any excess of labour on the Commissioners; but if in any Division the case should be otherwise, the Board, on sufficient cause being shewn, will be prepared to recommend that such Collectors and settlement Officers, as may appear duly qualified, be vested with the extended powers provided for by Rule 11.

3. The Board are fully sensible that many of the Officers, below the grade of Collector, now employed on settlement duty, may very safely be entrusted with the power of confirming temporary settlements under Rule 7. You will, of course, report the names of any Officers whom you may consider it expedient to invest with that power.

4. You will be careful to notice the points in which the respective functions of the Board and the Commissioners, as heretofore exercised, are modified by the present Rules. You will understand that the revised Rule regarding resumption appeals, circulated under date the 8th January, 1839, is superseded.

5. You will be furnished with forms for the several Periodical Returns specified in Rule 33, and for the Statements required for the Accountant's office by Rules 7, 8, 10, 11, and 15, as soon as they can be supplied by the Lithographic Press;—and the Superintendent of the Press will be directed to observe the precise form and size of paper now prescribed in supplying all future indents. Much trouble and expense, I am desired to observe, is occasioned by Officers indenting for forms of Statements, &c. of the same general purport, but with immaterial variations in the details of the columns, and size of the paper. The Board have requested the Revenue Accountant to furnish the Lithographic Press with a general standard form for all Periodical Returns submitted to his office; and you are requested to submit to the Board (for the same purpose) a similar form of each Return required by you from the Collectors.

6. The Board deem this a fitting opportunity to circulate to the Collectors subordinate to them, extracts from a Circular Letter of the Sudder Board at Allahabad, dated 25th August, 1835, prescribing Rules for the systematic employment and instruction of the Junior Officers of the Revenue Department. These Rules were drawn up with especial reference to the union of the offices of Collector and Magistrate in the Western Provinces; but they are applicable, with some very slight exceptions, to Collectors and their Assistants, throughout the Provinces. You will consider the injunc-

tions in the last paragraph as addressed to yourself, and you will be careful, in your periodical or occasional tours, to see that the spirit of these Rules is duly observed by your subordinates. Circular, No. 599. Aug. 10. 1842.

7. With the other forms, you will receive a form for a Return of Business performed in the Collectors' offices, to be submitted quarterly to the Commissioners. These Statements will assist in shewing how the Assistants are employed, and also what use is made of the Deputy Collectors under Regulation IX. of 1833.

RULES.

I. Commissioners of Revenue, except as may be otherwise specially provided by any Regulations or Acts of the Government, or by the Rules hereinafter prescribed, shall exercise all the powers and authority vested in the Board of Revenue at the date of the passing of Regulation I. of 1829.

II. The Sudder Board of Revenue shall be competent, with or without appeal, to call for, revise, alter, or report to Government upon, any proceeding of a subordinate Revenue Authority not made final by Law.*

III. It shall not be requisite for a Commissioner in forwarding any proceedings for the orders of the Sudder Board, to make a report in English, unless it be expressly called for by the Board.

IV. The Board shall report to Government any case decided by them, on which the Commissioner, dissatisfied with the Board's decision, may desire a reference to higher Authority.

V. The Commissioners of Revenue shall report, for the Board's information, all cases of deficiency in a Collector's Treasury, and all Circular instructions which they may deem it necessary to issue for the guidance of their subordinates. The Sudder Board will refer, for the orders of Government, all matters of general interest and importance, which they may consider to require the notice or the orders of Government. Treasury.

VI. All matters coming to the Board, unless otherwise ordered by the Government, shall be ordinarily referred to both Members, and be disposed of according to their concurrent opinion. If they do not agree, the question shall be referred to Government.

VII. Collectors shall have authority to confirm all temporary settlements of a jumma not exceeding 200 Rupees per annum, subject to an appeal to the Commissioner, or to his revision without appeal. The power of confirmation here given to Collectors, shall not extend to Deputy Collectors or other Officers making settlements, below the rank of Collector, without the special authority of Government. Officers exercising this power will submit to the Commissioner and to the Revenue Settlements.

This Rule has been held to include Wards' cases, any thing contained in Rule XIX. notwithstanding. (Board to Government, 18th September, 1845, No. 360, para. 7.)

Circular, No. 599. Aug. 10, 1842.

Accountant, Tabular Statements of Settlements confirmed, in such form as the Board may prescribe.

VIII. Commissioners shall have authority to confirm all temporary settlements of a jumma exceeding 200 Rupees per annum, subject to an appeal to the Board, or to the Board's revision without appeal. Commissioners will transmit to the Revenue Accountant's office statements of all settlements confirmed under this Rule.

IX. Collectors shall be competent to annul all leases or temporary settlements on the default of the farmers or proprietors; and if the jumma or rent be not more than 200 Rupees, to make arrangements for the future management of the Muhals as they may deem proper, subject to the revision of the Commissioners, but without any report to those Officers. Collectors will give regular information to the Accountant of their proceedings under this Rule. If the jumma or rent be more than 200 Rupees, they shall report to Commissioners as at present.

X. Commissioners shall have authority to confirm all permanent settlements, subject to an appeal to the Board, or to the Board's revision without appeal. They will make statements of all such confirmations to the Revenue Accountant's Office.*

XI. Authority to confirm permanent settlements of inconsiderable jummas will, in special cases, be granted by Government to a Collector or settlement Officer, on the recommendation of the Board.

XII. Orders of revision passed by a Commissioner or by the Board† respectively, upon a temporary or permanent settlement confirmed by any subordinate Officer, shall not take effect until the expiration of the revenue year within which they are passed, unless they be for the diminution of the rent or jumma, or otherwise for the benefit of the party settled with by the subordinate Authority, or unless it be necessary to give them immediate effect for the redress of manifest fraud.

XIII. In cases of farms and temporary settlements, the Sudder Board shall be competent to grant an abatement of jumma, when rendered necessary by loss of lands from diluvion or by other similar cause, and in like manner, when a Muhal, whether temporarily or permanently settled shall have been entirely washed away, the Sudder Board, on the fact of its non-existence being satisfactorily ascertained, shall be competent to direct its removal from the Towjee,‡ making a statement of each case for the information of Government and the Officers of Account.

* Commissioners sanction the rate of *malikana allowance* under this Rule, as *part and parcel of the settlement proceedings* (Board to Commissioner of Patna, 12th May, 1843, No. 92) and upon the amount of malikana so fixed, is calculated the compensation to Maliks for loss of settlement, which the Board are competent to pass under Rule XVI. The *actual payment* of malikana, when due, to disseized proprietors, is sanctioned by Commissioners under Rule XVIII. See also Accountant's Circular of 27th March, 1845, addressed to Collectors.

† By G. O. 16th Sept. 1844, No. 790, the Board are authorized to sanction alterations in the jummas of settlements confirmed by Government, when the grounds are such as to render a modification a matter of course—furnishing a Tabular Statement to Government. A quarterly Statement is also sent to the Accountant.

‡ G. O. 11th Dec. 1843, No. 1137, authorizes the Board "to expunge *all* Muhals which after full enquiry are not forthcoming," and the Board have ruled that this authority extends to duplicate re-

Circular, No. 599. Aug. 10, 1842.

Remission of Balances.

XIV. The Sudder Board shall be competent to authorize the remission of all balances which they may consider irrecoverable, furnishing Periodical Statements of the same for the eventual sanction of Government, and giving due information to the Revenue Accountant's office.* But no remission of the current demand of Revenue† on the ground of calamity of season or other cause shall be granted, except in Estates held Khas, without the express authority of Government previously obtained.

XV. Commissioners shall be competent to sanction—without reference to the Board—the remission of balances in Estates held Khas,‡ as also of all merely nominal balances, consisting of the difference between the actual demand and the jumma borne on the Towjee. They will make regular statements to the Revenue Accountant of their proceedings under this Rule.

Compensations and Refunds.

XVI. The Sudder Board shall be competent to authorize as heretofore the refund,§ with interest at 6 per cent., of collections made from Muhals erroneously resumed and relinquished under the orders of a competent Authority; as also the refund of all sums paid by the proprietors of recently settled Muhals in excess of the jumma eventually fixed on final confirmation of the settlements; and the payment of all compensations to Maliks for loss of settlement in Badshahee tenures settled with Mafeedars under Rule VI. of the Badshahee Rules. They will make regular statements to the Revenue Accountant of their proceedings under this Rule.

XVII. The Sudder Board, on the report of the Commissioners, shall be competent, as heretofore, to sanction the refund of payments of every description|| connect-

sumptions and all Muhals untraceable from whatever cause. Again, by G. O. 18th March, 1844, No. 210, the Board were authorized, in extension of this Rule, to remove from the Towjee resumptions released in appeal. By G. O. 28th Augt. 1843, No. 868, an annual Statement is to be submitted to Government. A quarterly Statement is also furnished to the office of Account.

* Statements are submitted quarterly to the office of Account.

† The Board are competent to sanction *suspension* of the current demand. G. O. 11th Feby. 1846, No. 118. So also are Commissioners, but not beyond the current year, or indefinitely in point of time: and in single Muhals only, not generally in several Estates extending over a considerable tract of country. G. O. 8th June, 1849, No. 468. Even when Commissioners suspend within the year, report to Government is necessary. Vide Sec. 42, Reg. II. of 1793, and C. O. 29th June, 1849, No. 25.

‡ Estates held Khas are considered to include cases of settlements made with cultivators or dependent Talookdars, when there is no intermediate party, such as a farmer or Zemindar, between them and the Government. G. O. 31st May, 1850, No. 533.

§ Refunds under the decree of a Special Commissioner come under this Rule, costs of suit under the decree, and every other description of Law charge coming under Rule XXVII. G. O. 28th Augt. 1843, No. 868. When resumed lands are relinquished as a matter of favour, and not as a matter of right, the question of refunding or retaining the previous collections to be referred for the orders of Government. G. O. 5th Augt. 1844, No. 654.

|| Ruled to include all refunds whatever, whether the amount has been brought to the credit of "Land Revenue" or not. G. O. 17th May, 1843, No. 526. Intimation to Civil Auditor of all refunds whether under Rule XVI. or XVII. on each occasion of sanction. Acctt. Genl.'s letter, 22nd Nov. 1843, No. 391.

Circular, No. 599. Aug. 10, 1842.

ed with the Land Revenue Department, not exceeding 500 Rupees in each case, when from the circumstances laid before them they may consider such refund to be just and necessary.

Malikana.

XVIII. In the case of Estates held Khas or let in farm, Commissioners shall be competent to authorize the payment to the dissezized proprietors* of Malikana to an extent not exceeding ten per cent. on the net collections paid into the Government Treasury. Commissioners will report periodically to the Board all payments authorized under this Rule.

Court of Wards.

XIX. The Commissioners of Revenue shall exercise all the powers vested by the Regulations in the Court of Wards. Provided, however, that if a Commissioner shall wish to apply the surplus receipts arising from any Estate under the Court's management, to the purchase of landed property, or to invest it in any other manner than in Government Securities, he shall report the circumstances of the case for the orders of the Sudder Board.†

Suits in the Civil Courts.

XX. On a petition of suit preferred in a Civil Court against a Collector of Land Revenue or other European Officer subject to the authority of a Commissioner, for any act done in his official capacity, being referred by the Judge of the Court to the Commissioner, that Officer, provided the relief sought can be afforded by disallowing or reversing the act or order complained of, may grant such redress at his discretion provided it be within his legal competence. But if it be not within his competence, or in case redress cannot be so afforded, the Commissioner shall, if he be of opinion that the claim should be allowed or compromised, report the case for the orders of the Sudder Board.

XXI. If the Commissioner shall be of opinion that the party should be left to prosecute his claim in the Civil Court, he shall submit a full report for the information of the Sudder Board,‡ who in their capacity of Superintendent and Remembrancer of Legal Affairs will issue such instructions as they may deem proper.

XXII. In the prosecution and defence of original suits or appeals in which Government may be a party, in the Zillah Courts, the Commissioner of Revenue shall exercise the power and authority of the Board of Revenue; but no decision which may be passed by a lower Court, shall be appealed to the Sudder Dewanny Adawlut without the sanction of the Sudder Board, by whom, in the event of an appeal being preferred, the proceedings will be conducted.§

* This Rule refers also to recusant proprietors. See also note to Rule X. supra.

† The Board have ruled that with the single exception prescribed by this Rule, Commissioners have full powers in all Wards' matters without reference to the Board, furnishing only the annual Return prescribed by Rule XXXIII.

‡ The practice since the appointment of a Legal Remembrancer, is to communicate with him. If he and the Commissioner concur, the suit is defended; if they differ, the Remembrancer submits the case for the orders of the Board. Vide C. O. 4th Dec. 1846, No. 29.

§ This Rule signifies that the prosecution or defence of an original suit or appeal in the Zillah Court, having been duly sanctioned under the foregoing Rule, the conduct of the suit is entrusted to the Collector, in sole subordination to the Commissioner. All cases decided against Government and

XXIII. The Sudder Board are competent to sanction the continuance of hereditary pensions, where the hereditary title has been already recognized by Government or decreed by a competent Court of Justice, or where the pension is of a permanent nature under Section 4, Regulation XXII. of 1806. The Board will report each case* of sanction under this Rule for the information of Government.

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Pensions.

XXIV. The Sudder Board will report to Government for decision any cases in which, at the recommendation of the Local Commissioner or otherwise, they may be of opinion, on the decease of a life pensioner, that the pension or any part thereof should be continued to the heirs of the deceased, in consideration of any claims they may have upon the Government or other sufficient grounds.

XXV. The Sudder Board of Revenue shall be competent, on sufficient cause shewn, to order restoration to incumbents of pensions which have lapsed owing to the non-attendance of the pensioners for a period of twelve months.

XXVI. The Sudder Board and Commissioners of Revenue respectively are competent to pass contingent charges incurred by their subordinates to the extent of 500 Rupees.†

Contingent Charges.

XXVII. The Sudder Board of Revenue is competent to authorize any disbursements‡ ordered by a regular decree of a Court of Justice, and to sanction the adjustment in the Collector's accounts of advances on account of Law charges, when such advances prove irrecoverable either from the suit being decided against Government or from the death or poverty of the parties, reporting the same for the information of Government.§

Disbursements under Decrees of Civil Courts and Law Charges.

XXVIII. The authority of the Commissioner shall be sufficient for the adjustment in the Collector's accounts of advances of diet allowance to Revenue defaulters, which may be found to be irrecoverable.

Advances of Diet Allowance.

XXIX. The Commissioners of Revenue are restricted from authorizing Tuccavee Advances without the authority of the Sudder Board.

Tuccavee Advances.

XXX. No alteration shall be made in the number, designation, or salaries of the fixed establishment entertained in any office under the authority of the Sudder

Establishments.

appealable to the Sudder Dewanny Adawlut, are reported by the Commissioner to the Board for orders through the Legal Remembrancer, and such cases, if appealed, are conducted under the directions of the Legal Remembrancer in communication with, and under the orders of, the Board.

* Annual Statement to Government. G. O. 28th Augt. 1843, No. 868.

† The power conferred by this Rule extends only to ordinary Revenue charges. G. O. 9th Jan. 1844, No. 60.

‡ Modified—Commissioners to sanction disbursements in connection with suits; Board to sanction adjustments of irrecoverable sums. G. O. 11th May, 1850, No. 493—See C. O. 5th July, 1850, No. 40, further explained by C. O. 6th Augt. 1850, No. 49, to mean that Commissioners may sanction disbursements necessary for the *conduct* of suits, and the Board under decrees, as well as remissions of irrecoverable Law charges.

§ Annual Statement. G. O. 28th Augt. 1843, No. 868.

Circular, No. 599. Aug. 10, 1842.

Board, without the sanction of the Board,* and no increase of aggregate expense shall be allowed without the sanction of Government.

XXXI. The Commissioners of Revenue will authorize, without reference to the Sudder Board, such temporary establishments of Native Officers,† as may be necessary, for the measurement of lands previous to settlement, and will determine the scale of remuneration to be paid to such Officers.

XXXII. The Commissioners of Revenue shall also be competent to authorize the entertainment of the necessary establishment for the partition of any Estate, and to fix the amount of remuneration to be allowed, furnishing Periodical Statements of such establishments for the eventual sanction of the Sudder Board.

Periodical Statements.

XXXIII. The Commissioners will submit to the Sudder Board, and the Sudder Board to Government, the following

PERIODICAL STATEMENTS.

Nature of Return.	By Commissioners to Board.	By Board to Government.	
Settlements confirmed by Commissioners,‡	Quarterly,	Annually,	Old.
Remissions of Revenue granted by Board, ...	.....	Quarterly,	New.
Refunds by order of Board, ...	.....	Do.	Old.
Malikana payments ordered by Commissioners, ...	Quarterly,	.....	New.
Prisoners confined for Government demands, ...	Do.	Annually,	Old.
Sales for arrears of Revenue, ...	Do.	Do.	New.
Cases under Regulations II. of 1819, and III. of 1828,....	Do.	Quarterly,	Old.
Suits in Civil Court in which Government is a party,§	Annually,	Annually,	Do.
General Statement of Wards' Estates, ...	Do.	.....	Do.
Butwarrah Establishments, ...	Quarterly,	.....	New.
Operation Returns,‖	Annually,	Annually,	Old.
Irrecoverable Balances, ...	Do.	.....	Do.
Revision of Securities of Officers entrusted with public money,	Do.	.....	Do.
Statement of business performed in Commissioner's Office,	Quarterly.	.....	New.

XXXIV. It is to be clearly understood that the above Rules of Practice do not affect the power of Government to call for, revise, and alter any thing, order, or proceeding of any Revenue Authority, not made final by Law.

(Signed) F. J. HALLIDAY,

FORT WILLIAM, *the 27th June*, 1842. *Secy. to the Govt. of Bengal.*

* Board's authority under this Rule suspended by the Financial Rules of 8th Dec. 1843, a copy of which was communicated to the Board with Government letter of 12th Feb. 1845, No. 137.

† Commissioners may sanction measuring Ameens under this Rule, but not mohurirs or native officers; establishments of the latter description, even when required for measurement purposes, being considered to come within the scope of the Financial Rules above-mentioned.

‡ An annual Statement of *all* permanent settlements confirmed both by Commissioners and Collectors under Sections X. and XI. is furnished by the Board to Government, compiled from quarterly Returns in a certain prescribed form submitted to them by Commissioners. Besides this, Commissioners submit to the Board quarterly Statements of temporary settlements confirmed by them under Rule VIII. Vide C. O. 23rd April, 1844, No. 7.

§ This Return is now furnished by Commissioners to the Legal Remembrancer, by whom it is submitted to Government.

‖ The operation Returns as such have been abolished, and annual Returns substituted in their place, from which the Board's General Revenue Report is compiled for submission to Government.

EXTRACT FROM A LETTER FROM THE ACTING SECRETARY OF THE SUDDER BOARD OF REVENUE AT ALLAHABAD.

Circular, No. 599. Aug. 10, 1842.

2. It must be premised that it is essential to the success of the plan that the Collector himself should regularly attend his public office; a point of duty which the Board doubt not you are already careful to enforce, and which any Commissioner must be held directly responsible for, should he suffer those under his authority to neglect.

3. The next essential is that the Collector should require that his Assistants regularly attend office, and it is the duty of the Commissioner to see and know that the Collector does require the regular attendance of the Assistants in office, during office hours; to enforce the performance of this duty should the Collector neglect it, and if necessary, to report any failure, after due warning given, to the Sudder Board.

4. The Collector himself and his Assistants being each in his own place in office, the next matter is the distribution of business.

5. It is the object of Government that the Collector and Magistrate should retain in his own hand the general superintendence and conduct of every department of his office, and should prescribe the principles on which his subordinates are to conduct their duties, in the same way as it is the duty of the Commissioner to lay down the general rules and principles for the Collector's guidance.

6. The Collector then is to maintain his position as the controlling head and spring of action of every department of his office. He is not to make a transfer in perpetuity of any branch of his duty. The time which he gives to the actual transaction of business should be reserved for matters of the greatest moment, none of which in any department should be disposed of, except under his cognizance and approval. At the same time he is to be far from taking up the childish, but, the Board fear, too prevalent, notion that every matter connected with his office is of too great importance to be committed to any other than himself; it is incumbent on him to have just confidence in his Junior Officers—there are few men to whom public business appears easy at first sight. But one case well understood, serves as a rule and guide to an hundred, and when young men are judiciously brought forward, and can have the benefit of the advice of an experienced senior whenever required, there are few cases of common occurrence which may not safely be left to their management. It is a melancholy sight to see a man delaying the march of business, harassing with hopeless expectation those who have concerns to transact with his office, and blighting the rising prospects of the junior service, by weakly and pertinaciously imagining that no one but himself can perform office duties. Nor is it intended, as the Board believe many Collectors suppose, that they should revise all the orders given by their Assistants. When there is more work than can well be done once, it is idle to do the least important portion twice, and all the benefit of relief from details is lost. Ten minutes occupied in hearing from an Assistant the abstract of his operations,

Circular, No. 599. Aug. 10, 1842.

and correcting or settling his views, will more benefit him and the public than days spent in revising his work in his absence.

7. The real mode in which the head of the department is to derive aid from the junior Officers, and is to do his own duty to the public by teaching his subordinates to perform theirs, is by making a due distribution of work to each according to his ability, explaining the principles on which it is to be performed, holding the subordinates to their responsibility for its due performance, affording every facility of reference to himself, and cheerfully assisting with his advice on all occasions of difficulty.

8. I am directed to explain somewhat more in detail the mode in which the sketch above given, may be filled up.

9. The Collector and Magistrate may, for instance, assign to an Assistant the Revenue management of a certain Tehsildaree, or the Police of one or more Thanahs, or both. In the same way, he may commit to one the conduct of the Abkaree Department, or he may assign to the same Assistant all of these several duties within a limited tract, say the extent of one Tehsildaree, and may give him the trial of the Foujdaree and Revenue cases within the same tract. The Collector will, of course, apportion the nature and extent of the duty assigned to each, according to the ability and experience of the party. But he is not to set aside any one, on the ground of youth and inexperience, or to employ him on the mere pretence of signing and correcting papers. Every one is to have a substantive duty assigned him, and to be held responsible for its careful performance.

10. In assigning one or more of these departments of duty, where the Officer is young and without experience, the Collector should require that the Assistant should take a note of each matter which comes before him and of the order passed by him upon it; and the first duty of every day should be to report to the Collector, from his notes, what cases were tried on the preceding day and what orders were passed on them. The Collector should encourage the Assistant always to have recourse to him in all cases of doubt, and should require that in any case of importance the Assistant should verbally state the case and obtain his opinion before passing an order.

11. In the early part of an Assistant's career, the Collector may find it expedient now and then to call for and examine a case from among those disposed of by the Assistant in order to ascertain how he performs his duty, and should verbally make to him any observations which may appear necessary. But as the Assistant acquires experience, and the Collector is aware of his mode of transacting business, this minute kind of surveillance may be altogether abandoned.

18. The Board are much concerned to believe, as observation has forced them to believe, that there are very few Districts in the country in which the Assistants are properly taught their duty or are in fact acquainted with it. There is hardly a higher duty to the public than that of instructing, guiding, and bringing forward the junior Officers, and the Board believe that many of the Assistants themselves lament and complain of the useless idleness and unacquaintance with public business

to which they are condemned by the injudicious facility, or culpable supineness, or monopolizing tenaciousness of their immediate superiors in office. The Board rely on your using every exertion to introduce a better system, and enforce the adoption of the plan which I have sketched out; and at the time of your periodical visits to the Districts of your Division, they will expect you to state in some detail, how far you find the Collectors acting up to the Board's expectations in this respect.

Circular, No. 599. Aug. 10, 1842.

No. DC.

TO THE COMMISSIONERS OF REVENUE.

August 27, 1842.—No. 21.

No. 600. Misc. Dept. Docketting and numbering of letters and enclosures, directed.

I AM directed by the Sudder Board of Revenue to transmit for the information of the several Revenue Officers of your Division, copy of a letter from the Junior Secretary with the Governor General to the address of the officiating Secretary to the Government of India; and to request that the instructions therein contained regarding the docketting and numbering of letters and enclosures, may be duly observed.*

FROM THE JUNIOR SECRETARY TO THE GOVERNMENT OF INDIA WITH THE GOVERNOR GENERAL, TO THE OFFICIATING SECRETARY TO THE GOVERNMENT OF INDIA IN THE LEGISLATIVE, JUDICIAL, AND REVENUE DEPARTMENTS.

The Right Honorable the Governor General of India has directed me to request that you will, with the permission of the Hon'ble the President in Council, instruct all Officers in communication with your Department to docket their letters when addressing Government.—You will be pleased to observe the same rule on all occasions, as much inconvenience has been felt in the omission of this practice.

2. His Lordship not only requires all letters addressed to indicate by whom they are written, with the dates and subjects, and to have all their enclosures duly numbered, but also that the enclosures should have an endorsement in order to show the names of the writers, and the persons addressed, with the date and subject of each paper, as well as its number as an enclosure of the despatch.

3. A counterpart of this letter has been sent to the Secretary to the Lieutenant Governor North Western Provinces.

* These orders were rescinded by a subsequent Circular. See C. O. 8th Oct. 1844, No. 15.

No. DCI.

TO THE COMMISSIONERS OF REVENUE.

No. 601.
MISC. DEPT.

If purchase money of an Estate sold under Act XII. of 1841 is not made good in the manner prescribed in Section 16, Collector to proceed to a re-sale, observing the forms prescribed by Section 8, and not to receive the arrears in bar of such re-sale.

September 7, 1842.—No. 22.

IT has been held by the Supreme Government, in a letter to the Secretary to the Government of Bengal under date the 5th ultimo, that after an Estate has been put up and sold under Act XII. of 1841, if the purchaser should fail to make good the purchase money in the manner prescribed in Section XVI., it is incumbent on the Collector to proceed to a re-sale; and he is not at liberty to receive the arrears due from the defaulting proprietor in bar of such re-sale. The notification of re-sale is to be issued as provided in the forms prescribed by Section VIII., but it is not to contain any declaration regarding payment of arrears.

2. The Sudder Board of Revenue request that you will furnish the several Collectors of your Division with a copy of these instructions, for their information and guidance.

No. DCII.

TO THE COMMISSIONERS OF REVENUE.

No. 602.
MISC. DEPT.

Practice of affixing names of Heathen Deities to public documents to be discontinued.

September 7, 1842.—No. 23.

THE Sudder Board of Revenue having observed that it has been a common practice in the Mofussil Courts and offices, to affix to all proceedings and processes the names of the Heathen Deities, and having learnt that the Court of Sudder Dewanny and Nizamut Adawlut has enjoined the discontinuance of the practice in the several Courts of Justice, are pleased to direct that the practice alluded to be in like manner discontinued in the offices of the Revenue Authorities subject to their control.

2. You will understand, and explain to your subordinates, that this order is applicable only to proceedings held, and processes issued, by the Officers of Government, and has no reference whatever to petitions, documents, or papers of any kind which may be presented by individuals.

No. DCIII.

TO THE COMMISSIONERS OF REVENUE.

September 14, 1842.—No. 24.

No. 603.
MISC. DEPT.
Submission by Commissioners of their resolutions on Collectors' Towjees, dispensed with.

WITH reference to para. 4 of Circular Order, No. 14, dated 11th May last, I am directed by the Sudder Board of Revenue to inform you, that they have determined to dispense with the periodical submission of the resolutions recorded by Commissioners on the Collectors' Towjees. They will call, when necessary, for the Towjee of any particular District in which the state of the collections, as shewn in the figured statement of the Revenue Accountant, may appear to require explanation.

No. DCIV.

TO THE COMMISSIONERS OF REVENUE.

October 26, 1842.—No. 25.

No. 604.
MISC. DEPT.
Set of lithographed forms of Periodical Returns circulated.

IN continuation of Circular Orders, No. 20, dated the 10th August last, I am now directed by the Sudder Board of Revenue to transmit the accompanying lithographed forms* for the Periodical Returns referred to in Rule XXXIII. of the new Rules of Practice, as also of the Statement to be furnished by Collectors, adverted to in para. 7 of the Circular Orders above quoted.

No. DCV.

TO THE COMMISSIONERS OF REVENUE.

November 9, 1842.—No. 26.

No. 605.
MISC. DEPT.
Course to be followed whenever it is proposed that sales under Act XII. of 1841 should be held by Uncovenanted Deputy Collectors.

I AM directed by the Sudder Board of Revenue to transmit for your information and for communication to your subordinates, the accompanying copy of the orders of Government, No. 1304, dated 24th ultimo, prescribing rules to be observe whenever it may be necessary that sales under Act XII. of 1841 should be held by Uncovenanted Deputy Collectors.

* Several of the forms have since been altered, and a complete revision of those in use is in contemplation by the Board. It is therefore considered unpecessary to append them, as at first intended, to this volume.

Circular, No. 605. Nov. 9, 1842.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

With reference to your letter, No. 207, of the 6th June last, submitting in consequence of a reference from Government, the Board's opinion on the power of Uncovenanted Deputy Collectors to hold sales under Act XII. of 1841, I am directed by the Hon'ble the Deputy Governor of Bengal to request that the following rules may in future be observed on the subject.

2. No Uncovenanted Deputy Collector should be allowed to hold sales without express authority from Government in each instance, if there be time to obtain such authority. The application for authority should specify the name of the Deputy Collector who may have been selected for the purpose, and if there be more than one such Officer in the District, the reasons for the selection.

3. If owing to urgent circumstances, the Commissioner, or in cases still more urgent, the Collector, find it necessary to empower a Deputy Collector, without previous reference to higher Authority, to hold sales under Clause 6, Act XII. of 1841, a report of the circumstances is immediately to be made, through the proper channel, for the confirmation of Government.

No. DCVI.

TO THE COMMISSIONERS OF REVENUE.

No. 606. Misc. Dept.

Independent Deputy Collectors not competent to exercise powers described in Art. VII. of new Rules of Practice, until specially authorized by Government.

December 19, 1842.—No. 27.

I AM directed by the Sudder Board of Revenue to notify, that the Government have held that Independent Deputy Collectors, unless specially authorized by Government, are not competent to exercise the powers described in Art. VII. of the new Rules of Practice.

No. DCVII.

TO THE COMMISSIONERS OF REVENUE.

No. 607. Misc. Dept.

Summary suits may be decided when Collector's office is open, but discretion to be exercised in regard to dismissal of suits

December 14, 1842.—No. 28.

I AM directed by the Sudder Board of Revenue to acquaint you, for the information and guidance of the Collectors of your Division, that a reference having been made to the Board relative to the propriety of Collectors deciding summary suits under Regulation VIII. of 1831, at periods when the Civil Courts are closed, the Board have held that such suits may be heard and

decided at all times when the office of the Collector is open for the dispatch of general business; but that it is incumbent on the Revenue Officers to exercise a sound discretion in regard to the dismissal of suits for non-attendance of the parties at seasons when the regular Courts are closed, and the transaction of Civil business is in a great measure suspended.

Circular, No. 607. Dec. 14, 1842.

for non-attendance of parties on days when the Civil Courts are closed.

No. DCVIII.,

TO THE COMMISSIONERS OF REVENUE.

December 21, 1842.—No. 29.

No. 608. Misc. Dept.

Principle to be observed in adjusting deficiencies and excesses in out-turn of remittances of Treasure to the Mint.

UNDER orders from Government in the Revenue Department, dated 28th ultimo, No. 1451, the Sudder Board of Revenue have been pleased to direct the circulation of the enclosed copy of a letter from Mr. Secretary Bushby to the Mint Committee, dated the 19th October, declaring the principle which is to be observed in the adjustment of deficiencies and excesses in the out-turn of remittances of Treasure to the Mint.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF INDIA, TO THE MINT COMMITTEE OF CALCUTTA.

I am directed to acknowledge the receipt of your Secretary's letter, No. 108, Financial—Mint. dated the 8th ultimo, forwarding copy of a letter from the Mint Master, with the information required by Government in regard to the cause of the excess in the three remittances from the Collector of Patna, mentioned in para. 3 of that Officer's letter, dated the 15th June last, and reporting the amount in which the out-turn value of those three remittances from Patna was greater than their invoice value.

2. It appears with regard to these remittances, that though a number of base coins was found with each of them, the out-turn at the Mint exceeded the invoice value.

3. This is easily explained on referring to the different descriptions of the Rupees composing the remittances. It will be observed that the proportion of old standard Sicca Rupees is much greater in the statement of the Mint out-turn than in the invoice of the remittance of the 20th December, 1839; and in the remittances of the 15th March, 1840, and 24th June, 1840, though the invoices describe the whole of the Rupees to be new standard, there was a large quantity of old standard Sicca Rupees in both.

4. The excess valuations which the remittances obtained at the Mint, were caused by the superior fineness of the old standard Sicca Rupee component, which

Circular, No. 608. Dec. 21, 1842.

was not only sufficient to cover all the loss by base coins found in the remittances, viz. Rupees 132.15.4 and a deficiency in tale of 18 pieces, but to yield a surplus of Rupees 153.1.3.

5. The President in Council has no objection, in the adjustment of remittances to the Mint, between the Collector and the Mint Master, to allow the Native Treasurer to have credit for an overplus in the out-turn of one despatch of coins, as a set off against a deficiency in another despatch, where the overplus in one, and the deficiency in the other, is in the tale and weight of the coin, but where the excess value, as in the Patna remittances referred to, is occasioned by a difference between the real and nominal value of the component coins, the Native Treasurer cannot be permitted to benefit by such difference further than as a set off against deficiency in the particular despatch; the Government being content, if the full value is realized in consequence of over-fineness in a component part, to wave its claim on account of the particular deficiency, but not recognizing any right in the Treasurer to an over-value arising from such a cause.

6. His Honor in Council is not prepared to authorize a set of standard weights with beam and scales to be supplied to the Collectors, in addition to those in constant use, with a view to obtain a greater degree of accuracy in the invoice of remittances.

No. DCIX.

TO THE COMMISSIONERS OF REVENUE.

No. 609. Misc. Dept.

Course to be adopted in regard to appeals against objectionable orders of a Civil Court, with reference to the brevity of the term for appeal.

January 3, 1843.—No. 1.

WITH advertence to the shortness of the period allowed under the existing Law for the presentation of Appeals in the Civil Courts, the Sudder Board of Revenue are pleased to direct that, whenever a Collector shall be of opinion that there is any legal difficulty or objection to the execution of an order received from a Civil Court, he shall immediately, instead of replying to the Court, report the circumstances for the orders of the Commissioner, forwarding at the same time a draft of the appeal which he would propose to prefer to the Superior Court.

2. Should the Collector see reason to apprehend that the time limited for an appeal will have elapsed before he can receive the orders of the Commissioner, he will at once present to the Superior Court a formal petition of appeal, reserving the detailed statement of his objections until he shall have been furnished with the Commissioner's instructions.

No. DCX.

TO THE COMMISSIONERS OF REVENUE.

February 10, 1843.—No. 2.

No. 610.
MISC. DEPT.

Responsibility of public Officers for allowing records to fall into disorder, as well as of Officers failing to make a timely report thereof, after receiving charge.

I AM directed by the Sudder Board of Revenue to request that you will direct the attention of your subordinates to the annexed copy of a Circular issued by the Court of Sudder Dewanny and Nizamut Adawlut, and inform them that the Rules therein prescribed will be held applicable to the Officers of the Revenue Department.

2. There is an old order* of the Department that on every change of Officers, the person receiving charge of the Collectorship shall report on the state of the records. You are requested to see that this is duly attended to in future.

* Circular, 19th February, 1819.

CIRCULAR.

With the sanction of Government, it is notified, for the information and guidance of all public Officers at the head of establishments containing records, that in future, any Officer who permits the records of his office to fall into disorder shall be held responsible to Government for the expenses incurred in their re-adjustment; and any functionary receiving charge of an office the records of which may be in disorder, or so unmethodically arranged as to prevent the ready production of papers when called for, who shall fail to make a timely report of their state, shall be similarly held answerable for the outlay attending the assortment of the records.

No. DCXI.

TO THE COMMISSIONERS OF REVENUE.

March 21, 1843.—No. 3.

No. 611.
MISC. DEPT.

References for opinion of Advocate General on points of English Law, to be made through the Sudder Board.

I AM directed by the Sudder Board of Revenue to send you the accompanying copy of a letter from Government, under date the 6th ultimo, with its enclosure.

2. The Board request that when you, or any of your subordinates, have occasion to consult the Advocate General on points of English Law, you will conform to the practice indicated in Mr. Officiating Deputy Secretary Torrens' letter to the Register of the Sudder Court, making your application through this Board.

Circular, No. 611. March 21, 1843.

FROM THE OFFICIATING DEPUTY SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY SUDDER BOARD OF REVENUE.

Judicial Dept. With advertence to your letter No. 45, of the 17th ultimo, I am directed by the Honorable the Deputy Governor of Bengal to forward for the information of the Board, the accompanying copy of a letter this day addressed to the Register of the Sudder Court, and to request that the Board will regulate the mode by which their subordinates are to be provided with the opinion of the Advocate General on points of English Law, according to the instructions given to the Court.

FROM THE OFFICIATING DEPUTY SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE REGISTER OF THE SUDDER COURT.

I am directed by the Honorable the Deputy Governor of Bengal to acknowledge the receipt of your letter, No. 163, of the 20th ultimo, and to inform you that his Honor approves of the suggestion that all references made by the Mofussil Judicial Authorities for the opinion of the Advocate General on points of English Law, should be submitted through the Sudder Court; and he requests that the Court will issue the necessary instructions to their subordinates on the subject.

With reference to the 2nd paragraph of your letter, the Deputy Governor requests that the Court, when they have obtained in each instance the concurrence of the Advocate General, will exercise their discretion as hitherto in publishing any opinions on points of Law given by that Authority.

No. DCXII.

TO THE COMMISSIONERS OF REVENUE.

No. 612. Misc. Dept. Sudder jumma to be noted in statement of Butwarrah Establishments.

March 10, 1843.—No. 4.

IT appears that the form of the statement of Butwarrah Establishments, which was transmitted to your office with the Board's Circular, No. 25, dated 26th October last, is defective, a column for the sudder jumma having been omitted: I am directed by the Sudder Board of Revenue to request that you will note the sudder jumma in column 2nd under the name of the Muhal.

No. DCXIII.

TO THE COMMISSIONERS OF REVENUE.

No. 613. Misc. Dept. One copy of statement of set-

April 4, 1843.—No. 34.

INSTANCES having occurred in which the statement of settlements confirmed by a Commissioner has been submitted to this office in duplicate,

instead of one copy being sent direct to the Accountant in the Revenue Department, as required by Rules VIII. and X. of the new Rules of Practice, I am desired by the Sudder Board of Revenue to request that the provisions of those Rules, upon the point in question, may be strictly attended to in future.

Circular, No. 613. April 4, 1843.

tlements confirmed by Commissioners, to be sent to the Board, and another to the Accountant.

No. DCXIV.

TO THE COMMISSIONERS OF REVENUE.

April 28, 1843.—No. 5.

No. 614. Misc. Dept.

Return to be submitted in a given form of Uncovenanted Officers employed in responsible situations, on their appointment.

To enable the Sudder Board of Revenue to prepare a Return required by the Government of Bengal for the use of the Hon'ble the Court of Directors, I am instructed to request that you will cause to be prepared and submitted with the least practicable delay, a statement in the annexed form, of all Uncovenanted Officers, not being Natives, employed in your Division as Deputy Collectors or in other revenue situations of trust and responsibility; and that on all future occasions of such appointments, you will furnish the Board with similar particulars in the same form regarding each individual.

FORM.

Statement of Uncovenanted Deputy Collectors and other Uncovenanted Officers, not being Natives, employed in Revenue situations of trust and responsibility in the ——— or ——— Division.

Name.	Birth-place.	Age.	Term of residence in India.	Date of appointment.	Past occupation.	Abstract of acquirements.	Abstract of testimonials.	Remarks.

No. DCXV.

TO THE COMMISSIONERS OF REVENUE.

May 26, 1843.—No. 6.

No. 615. Misc. Dept.

Scale on which travelling allow-

In continuation of Circular Order, No. 25, dated the 18th September, 1839, I am directed by the Sudder Board of Revenue to transmit for your infor-

Circular, No. 615. May 26, 1843.

mation and guidance, the accompanying copy of the orders of Government, No. 1493, dated the 3d November, 1840, regarding the scale on which travelling allowance to chuprassies and other servants receiving a salary less than 6 Rupees per mensem, is to be calculated.

ance to chuprassies and other servants whose pay is less than 6 Rs., is to be calculated.

EXTRACT FROM THE PROCEEDINGS OF THE RIGHT HONORABLE THE GOVERNOR OF BENGAL, IN THE REVENUE DEPARTMENT, UNDER DATE THE 3D OF NOVEMBER, 1840.

Ordered that the Sudder Board of Revenue be informed that the scale of travelling allowance for Amlah, passed on the 29th August, 1839, No. 1246, is also applicable to the case of chuprassies and other servants receiving a salary of less than 6 Rs. per mensem.

No. DCXVI.

TO THE COMMISSIONERS OF REVENUE.

No. 616. Misc. Dept.

Course to be followed for providing Counsel for the conduct of Govt. suits in Moonsiffs' Courts.

July 14, 1843.—No. 7.

WITH reference to the provisions of Section 8, Act VI. of the present year, I am desired by the Sudder Board of Revenue to annex hereto, for your information and guidance, a copy of a letter, No. 97, of this date, addressed to the Commissioner of the Jessore Division.

In reply to your letter No. 119, of the 19th ultimo, relative to the employment of Counsel on the part of Government in suits referred for decision to Moonsiffs, under Section 8, Act VI. of the present year, I am directed by the Sudder Board of Revenue to instruct you, that the most advisable plan which occurs to them upon a consideration of all circumstances, is, that you should procure lists of the Pleaders in each Moonsiff's Court of each District of your Division, and require the Government Pleader of the District to certify, on his own responsibility, the ablest and most respectable Pleaders for Government employ, and these Pleaders should be engaged for suits as they occur through the agency of the Government Pleader of the District. The usual fees will suffice without the addition of a fixed salary, as the credit this employment will create will give them additional general practice.

No. DCXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 617. Misc. Dept.

C. O. No. 70, 22d August, 1837, para. 3 superseded.

August 25, 1843.—No. 9.

I AM directed by the Sudder Board of Revenue to inform you that the 3d paragraph of their Circular Order, No. 70, dated 22d August, 1837, is hereby superseded.

No. DCXVIII.

TO THE COMMISSIONERS OF REVENUE.

September 4, 1843.—No. 10.

No. 618.
MISC. DEPT.
Tender of payment made after sunset of day preceding the fixed date of sale, does not bar sale, notwithstanding adjournment of sale on account of holidays.

IN continuation of Circular No. 6 A.* dated 30th June last, I am directed by the Sudder Board of Revenue to transmit herewith for your information and guidance, an extract paragraph 2d from Government Orders, No. 839, dated 28th ultimo, confirmatory of the Board's instructions regarding the adjournment of the sale fixed for the 28th of the present month, and ruling that no payment or tender of payment made subsequent to sunset of the 27th preceding, will bar the sale of Estates in arrear at that time.

2. To obviate possible misapprehension as to the latest day on which payment of arrears may be made, the Board have notified the above construction in the Bengalee Government Gazettee for general information.

EXTRACT PARAGRAPH 2D.

His Honor however is clearly of opinion that the Law provides for the contingency which has occasioned the present reference. The several Collectors will as a matter of course adjourn the sale of such Muhals as may be in arrear at sunset of the day preceding the fixed day, until the next open day following, observing the forms prescribed by Section XIII. of the Act, and no payment or tender of payment made subsequent to sunset of the 27th will bar the sale of Estates in arrear at that time.

No. DCXIX.

TO THE COMMISSIONERS OF REVENUE.

September 18, 1843.—No. 12.

No. 619.
MISC. DEPT.
Deputy Collectors under Reg. IX. of 1833 prohibited from holding lands in Districts in which they are employed. Return called for of landed property possessed by them.

I AM directed by the Sudder Board of Revenue to call your attention, and that of the Authorities subordinate to you, to the Rules contained in Sections 18 and 20, Regulation XI. of 1822, and previous enactments, and to the Board's Circular, No. 36, dated 1st June, 1835, declaring that by those Rules a Deputy Collector appointed under the provisions of Regulation IX. of 1833, is prohibited from purchasing lands disposed of at the public sales by the Collector of the District within which he is employed.

* This Circular is omitted, being merely an order to postpone the sale date in Sept. 1843, till after the expiration of the holidays, and the opening of the Civil Courts.

Circular, No. 619. Sept. 18, 1843.

2. The Hon'ble the Court of Directors have considered this interpretation to be correct, and that, as a necessary consequence, the holding of land, whether actually possessed by a candidate for the situation of an Uncovenanted Deputy Collector, or subsequently acquired by such Officer, ought to disqualify him for employment within the District in which the land is situated.

3. You are therefore requested to ascertain without delay, and report for the orders of the Board, whether any of the Uncovenanted Deputy Collectors of your Division hold land, or are landed proprietors within the Districts in which they are employed; and at the same time to cause it to be generally and clearly understood that Uncovenanted Deputy Collectors are prohibited altogether from holding lands under any title whatever in the Districts in which they are officially employed; and that therefore any violation of this interdiction will be considered a disqualification requiring their removal from office.

4. You are requested also to furnish, as soon after supplying the above information as possible, a general Statement in the annexed form, showing the present landed possessions, under whatever title, of all the Uncovenanted Deputy Collectors of your Division; providing at the same time for keeping the Board regularly and promptly informed of all future acquisitions and other mutations as they occur—such a Register being necessary to guide the Board when determining the transfer of a Deputy Collector from one District to another.

FORM.

Register shewing the Districts in which lands are held by the Uncovenanted Deputy Collectors of the ——— or ——— Division.

District.	Name of the Uncovenanted Deputy Collector.	Districts in which their landed possessions are situated.	Remarks.

Note. In column 3 it will be sufficient to name the Districts only, the particular landed possessions need not be specified.

No. DCXX.

TO THE COMMISSIONERS OF REVENUE.

November 12, 1843.—No. 13.

No. 620.
Misc. Dept.

Official communications to be made intelligible in themselves without reference to other documents.

I AM directed by the Sudder Board of Revenue to transmit herewith for observance by yourself, and by your subordinates, copy of a letter and of its enclosure from the Under Secretary to the Government of Bengal, in the Judicial Department, (No. 1662, of the 6th instant,) containing instructions for rendering official communications intelligible in themselves without reference to other documents.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

Judicial Department. I am directed by the Honorable the Deputy Governor of Bengal to transmit herewith copy of a letter from the Under Secretary to the Government of India, in the Foreign Department, No. 237, dated the 28th ultimo, and of its enclosure, containing instructions for rendering official communications intelligible in themselves, without reference to other documents, and to request that you will adhere to the orders therein contained, and give similar directions to the several Authorities subordinate to the Board.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF INDIA, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

Foreign Department. By direction of the Governor General in Council, I have the honor to transmit for the information of the Honorable the Deputy Governor of Bengal, the accompanying copy of a Circular Letter, No. 999, issued under this date, with a request that corresponding instructions may be furnished to the several Officers subordinate to the Government of Bengal, with respect to their correspondence.

CIRCULAR.

Foreign Department. The Governor General in Council directs, that hereafter all servants of the Government who may have occasion to refer in their letters to any numbered paragraphs of letters received, will in the margin state briefly the substance of the several paragraphs to which they refer.

2. Every letter should, as far as possible, be made intelligible in itself, without reference to any other document for the elucidation of its meaning, and great inconvenience to the public service, besides that of delay, may occasionally arise from the letter containing the paragraphs referred to, not being within the reach of the person to whom the letter making such reference is addressed.

No. DCXXI.

TO THE COMMISSIONERS OF REVENUE.

No. 621.
MISC. DEPT.

Mode of procedure to be observed in Resumption appeals, in consequence of modification of C. O. 8th Jan. 1839, by the new Rules of Practice.

January 9, 1844.—No. 1.

THE modified Rule regarding Resumption appeals circulated under date the 8th January, 1839, having been superseded by the new Rules of Practice, and the duty of referring cases for the revision of the Special Commissioner having thus reverted to the Local Revenue Commissioners, I am directed by the Sudder Board of Revenue to direct your attention to Rule 16 of the Rules of Practice appended to Reg. III. of 1828, and to request that you will observe the course therein prescribed in all cases which you may see fit to refer to the Special Commissioner of Calcutta, that is, you will transmit the papers of the case, with a proceeding containing the grounds for your reference to the Special Commissioner, and will, at the same time intimate your having done so to the Board, who in their capacity of Superintendent and Remembrancer of Legal Affairs, will have a pleading filed in accordance with the reasons assigned in your proceeding, with such amendments as may be necessary.

See Circular Order, No. 20, dated 10th August, 1842, para. 4.

See Clause 4, Section IV. Regulation 3, 1828.

2nd. With your letter you will invariably transmit a stamped paper of one rupee value on which to write the pleading.

No. DCXXII.

TO THE COMMISSIONERS OF REVENUE.

No. 622.
MISC. DEPT.

Ministerial Officers not to be entertained on lower salaries than those fixed by Government.

February 2, 1844.—No. 2.

I AM directed by the Sudder Board of Revenue to transmit herewith a copy of a letter from the Under Secretary to the Government of Bengal, in the Revenue Department, (No. 30,) dated the 26th December last, and to request that you will cause to be communicated to all your subordinates the prohibition of his Honor to the entertainment, under any circumstances, of Native Ministerial Officers upon lower salaries than those fixed by Government.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

Circular, No. 622. Feb. 2, 1844.

It having been ascertained that the late Special Commissioner of Patna was in the habit of entertaining Native Ministerial Officers on lower salaries than those fixed by the Government for the situations they held, carrying the excess to the public credit, I am directed to request that you will intimate to the different Officers under your control, that the Deputy Governor considers this practice to be extremely objectionable, and desires that it may not, under any circumstances, be repeated.

No. DCXXIII.

TO THE COMMISSIONERS OF REVENUE.

February 2, 1844.—No. 3.

No. 623. Misc. Dept. Officers making over charge of Treasuries to state amount of cash in Treasury.

I AM directed by the Sudder Board of Revenue to transmit herewith a copy of a letter from the Under Secretary to the Government of Bengal, in the Revenue Department, (No. 1069,) dated the 27th November, and to request that you will enjoin upon all your subordinates a strict attention to the order therein contained, upon all occasions of making over charge of a Treasury.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

In continuation of my letter No. 1044, of the 22d instant, authorizing the Collector of Dinagepore and the Deputy Collector of Bancoorah to make over charge of their respective Treasuries to their Uncovenanted Deputies, I am directed by the Hon'ble the Deputy Governor of Bengal to request, that on all future occasions of a similar nature, the Board will require the Officer making over charge invariably to state the amount of cash in his Treasury.

No. DCXXIV.

TO THE COMMISSIONERS OF REVENUE.

March 6, 1844.—No. 4.

No. 624. Misc. Dept. Leave of absence to Deputy Collectors for any period cannot be granted by any Authority below the Govt.

IT being understood that Commissioners are under the impression that they have authority to grant leave of absence to Uncovenanted Deputy Collectors to an extent not exceeding one month in a year, under Government orders of the 9th October, 1839, No. 1577, I am instructed by the Sudder

Circular, No. 624. March 6, 1844.

Board of Revenue to direct your attention to Section 1 of the subsequent order of Government, dated 29th January, 1840, and published in the Calcutta Gazette of the 17th February following, ruling that no leave of absence from any office or station can be granted, but by the Government of the Presidency under which the Officer asking leave is employed.

No. DCXXV.

TO THE COMMISSIONERS OF REVENUE.

No. 625. Misc. Dept.

Law applicable to sale of shikmee tenures in Government Estates and Estates belonging to individuals—Rule of appeal in the two cases.

March 8, 1844.—No. 5.

THE Sudder Board of Revenue having had under their consideration the several replies to their Circular letter, No. 8, dated 28th July last, relative to the sale of dependent talooks in Estates the property of Government, for arrears of rent, direct me to communicate the following observations on the subject for the future guidance of yourself and your subordinates.

2nd. Under-tenures in Estates under Khas management, including Government Khas Muhals, are saleable for arrears of rent only under Section XXV. Regulation VII. of 1799. Under-tenures in other Estates, which are not the property of Government, or otherwise under Khas management, are saleable under Clause 7, Section XV. of the same Regulation.

3rd. By Section 1, Act VIII. of 1835, and Government Orders, No. 1418, dated 11th October, 1836, circulated with the Board's letter, No. 56, dated 29th November following, a previous summary decree that rent is due from the tenure is necessary in order to its sale under Section XV., and an appeal to reverse a sale made by the Collector under that Section cannot be entertained by the Commissioner except on the ground of the irrelevancy of the Regulation to the case appealed. On the other hand, an appeal against a sale made under Section XXV. may be heard and determined by the Commissioner on whatever grounds preferred; inasmuch as for a sale under that Section no new Rule has been enacted, and no new powers have been bestowed on the Collector by Act VIII. of 1835 or any other Law. A previous decree under Section XXV. has not been enjoined, and consequently the analogy of Section IV. Regulation VIII. of 1831 upon which the Government construction above quoted of the finality of a sale under Clause VII. Section XV. was founded, does not apply; or that construction, it is to be presumed, would have specifically included Section XXV. as well as Section XV. of the Law.

No. DCXXVI.

TO THE COMMISSIONERS OF REVENUE.

March 29, 1844.—No. 6.

No. 626.
MISC. DEPT.
The term "all liabilities" used in C. O. of 20th Sept. 1841, No. 25, explained not to refer to private debts.

IT having been brought to the notice of the Sudder Board of Revenue by the Court of Sudder Dewanny Adawlut, that in the Collectorate of Tipperah the words "all the liabilities," as used in the 2nd para. of the Board's Circular Order, No. 25, dated the 20th September, 1841, have been translated in the vernacular advertisements of sale to signify the private debts of the proprietor whose interests are to be sold, as well as his liabilities on account of Government Revenue, I am directed by the Sudder Board of Revenue to caution you that the words in question were not meant to include liabilities of the former kind, but only arrears or suspensions of Government Revenue which might be due on account of the lands to be sold.* *

* See Section XV. Regulation XLV. of 1793.

No. DCXXVII.

TO THE COMMISSIONERS OF REVENUE.

April 23, 1844.—No. 7.

No. 627.
MISC. DEPT.
Form of Statement of permanent settlements confirmed under Rules of Practice X. and XI., prescribed, and a quarterly Return instituted.

I AM directed by the Sudder Board of Revenue to furnish you with the annexed copy of Government Orders, No. 235, dated 25th ultimo, and to request that you will forward to them as soon after the close of the current official year as may be possible, for transmission to Government, a Statement prepared in the annexed form, of all permanent settlements confirmed by yourself and your subordinates, under Rules X. and XI. of the new Rules of Practice, during the year.

2nd. From the ensuing year, you will be pleased to furnish similar quarterly Statements of all permanent settlements, and continue to submit separate quarterly Statements of temporary settlements confirmed by yourself under Rule VIII. in the form now in use.

FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY SUDDER BOARD OF REVENUE.

I am directed by the Hon'ble the Deputy Governor of Bengal to acknowledge the receipt of your letter No. 38, of the 17th February last, and in reply to inform you that the detailed form of Statement therein submitted is approved.

Circular, No. 627. April 23, 1844.

2nd. With reference to the question mooted in the 2nd paragraph of your letter, the Deputy Governor thinks it is necessary that Government should be informed of the permanent settlements confirmed both by Commissioners and Collectors under Sections X. and XI. of the new Rules of Practice; but that the annual report of temporary settlements may be dispensed with altogether.

FORM.

Statement of Resumed Muhals permanently assessed.

1	2	3	4	5	6				7						8			9			10			11			12			13	14			15
Division.	District.	Muhal.	Description of Tenure.	Rank of the confirming Authority.	Gross Rugba.				Malgoozaree Area.						Gross Assets.			Rate per Acre.			Sudder Jumma engaged for.			Mallikana.			Net Sudder Jumma.			Date from which settlement takes effect.	Amount of compensation payable to Mallika for loss of settlement.			Remarks.
					B.	C.	D.	A.	B.	C.	D.	A.	R.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	

No. DCXXVIII.

TO THE COMMISSIONERS OF REVENUE.

May 9, 1844.—No. 8.

No. 628.
MISC. DEPT.
Leave of absence to Collectors not to be recommended when sale days occur or important business is to be done.

IN pursuance of the orders of Government, I am directed by the Sudder Board of Revenue to request that you will be careful not to recommend leave of absence to be granted to any Collector, when it is likely to cause him to be absent from his District on a periodical sale day, or to interfere with the discharge of any other equally important business.

No. DCXXIX.

TO THE COMMISSIONERS OF REVENUE.

May 28, 1844.—No. 9.

No. 629.
MISC. DEPT.
List of Uncovenanted Deputy Collectors classified according to merit, called for.—Exposition of principles followed by the Board in the selection of Officers for discharge.

I AM directed by the Sudder Board of Revenue to request that you will furnish them at your earliest convenience with a list of all the Uncovenanted Deputy Collectors at present employed in your Division, classifying them according to your estimation of their abilities, general qualifications and past services; and placing them in each class in the order of their relative deserts.

2nd. In a column of remarks you will be good enough to note briefly in each case the reasons which have influenced your classification.

3rd. I am instructed to take this opportunity of annexing, for circulation to the Uncovenanted Deputy Collectors of your Division, an extract (para. 6) of an address from the Board to Government, furnishing a general exposition of the views which govern their selections in recommending Officers of that class for discharge, whenever it becomes practicable to effect a reduction in the General List.

FROM THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL, IN THE REVENUE DEPARTMENT.

Para. 6. The principle now recognized by the Board on these occasions is, that a Deputy Collector whose services can be dispensed with in a particular District is not necessarily to be discharged, but the reduction is to be made in the General List upon a comparison and consideration of the relative claims and merits of all the Uncovenanted Deputy Collectors in employment; such rule being recommended by a proper regard for the interests of Government and the public, while it is obviously the fair one for the above Officers as a class. In a comparison of claims the two points to be regarded are efficiency and length of service; but the

Circular, No. 629. May 28, 1844.

former is the first consideration, and the latter can only be allowed to weigh when in the point of efficiency the claims are equal or nearly so. This rule has in fact been recognized in the distribution of promotion, which has been conferred on some as the reward of able services, at greater or lesser intervals, according to the degree of merit, within the general term laid down, while others have not obtained it, or been considered worthy of it, after having served beyond such term. Thus, a first grade Officer will always have the preference over those of the second and third grades, and one of the second grade generally over those of the third; but in this latter case, it may sometimes be necessary to make exceptions when, for instance, an Officer of the third grade is possessed of decidedly superior qualifications, and has only not been promoted, because he has not accomplished or nearly accomplished the full term of service, a point which is more strictly attended to now than formerly. In the same way among Officers of the third grade, seniority will not always give a title to be preferred, for when an Uncovenanted Deputy Collector has served more than the prescribed term, and only remains of the third grade, because he is not thought to have earned promotion, it must be considered as a demerit, and the longer the period he has served over and above the general term laid down without having been promoted, the more it makes against him.

No. DCXXX.

TO THE COMMISSIONERS OF REVENUE.

July 5, 1844.—No. 11.

No. 630. Misc. Dept. Applications for increase of charge on account of establishment to be submitted in form annexed to G. O. 16th May, 1844.

WITH reference to Government Order of the 16th May last, withdrawing the discretionary power hitherto allowed to the Board and certain other Authorities of passing charges on account of temporary establishments, for a period not exceeding 6 months, I am directed by the Sudder Board of Revenue to request that, whenever you may have occasion to submit an application either on your own part or on the part of any of your subordinates, for any increase of charge on account of establishment, you will do so in the form* annexed to the above Government Order; taking care that the grounds of the proposition are fully and clearly stated in the column appropriated for them.

* The form here referred to is the following, but it has been superseded by a later form—See C. O. 18th June, 1850, No. 35.

Office to which the proposition refers.	Nature of charge.	Permanent.		Temporary.				Casual or extraordinary.	Ground of proposition.
		Increase per month.	Decrease per month.	Increase per month.		Decrease per month.			
		Rupees.	Rupees.	Period.	Rupees.	Period.	Rupees.		

BENGAL SECRETARIAT LIBRARY

No. DCXXXI.

TO THE COMMISSIONERS OF REVENUE.

July 16, 1844.—No. 12.

No. 631. MISC. DEPT. Government Paper may be received under certain rules and restrictions, from persons not proprietors of Estates, as security for payment of arrears of Revenue.

I AM directed by the Sudder Board of Revenue to annex for the information and guidance of the Collectors of your Division, the accompanying copy of a letter, No. 416, dated the 27th May last, from the Under Secretary to the Government of Bengal in the Revenue Department, authorizing them, under certain rules and restrictions, to receive Government Paper as security for the payment of arrears of Land Revenue from persons not proprietors of Estates.

FROM THE UNDER SECRETARY TO THE GOVERMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 416, dated 27th May, 1844.

With reference to your letter, No. 261, of the 28th July last, I am directed by the Deputy Governor to forward copy of a petition from the principal Merchants and Capitalists of Calcutta, representing the inconvenience to which they are subjected by the refusal of Collectors to receive a deposit of Company's Paper duly endorsed, as security for the payment of Land Revenue, and to inform the Board that his Honor is pleased to authorize Collectors at any time before sunset of the day preceding the fixed day of sale, to receive as a deposit from any party not a proprietor of the Estate in arrear, a Government Promissory Note or Notes, duly endorsed to the Collector, of sufficient market value to cover the arrear, the said Note or Notes being sold and the proceeds carried to the credit of the Estate, unless the arrear shall have been liquidated by a proprietor of the Estate before sunset as aforesaid, under the rule laid down in Section IX. Regulation XII. of 1841.

2nd. It will of course be the duty of the Collectors, the Commissioner, and the Board, to see that the consideration thus extended to the Merchants, Capitalists and Traders at large, by these orders, is not abused or made use of in a manner calculated to interfere with the punctual realization of the Revenue at the quarterly sales.

No. DCXXXII.

TO THE COMMISSIONERS OF REVENUE.

September 10, 1844.—No. 14.

No. 632. MISC. DEPT. Attention called to Rules enjoining

INSTANCES having occurred of late, in which, owing to the neglect of ordinary official precautions on the part of the Collectors, the Government

Circular, No. 632. Sept. 10, 1844.

course to be followed in providing supplies to Troops on march, and exacting payment—personal responsibility of Collectors for loss arising from non-observance of Rules.

have been subjected to an expense for supplies, which ought justly to have been borne by the Sepoys and others belonging to the detachments of Infantry passing through the District, I am instructed by the Sudder Board of Revenue to request that you will direct the particular attention of the Collectors of your Division to the Resolution of Government of the 4th December, 1832, published in the Supplement to the Calcutta Gazette, dated the 5th January, 1833, for their information and guidance, as to the proper course to be pursued in respect to providing and exacting payment for supplies upon all occasions of Troops passing through their Districts, cautioning them that the Government will hold a Collector personally responsible for any loss which may be sustained from want of a due observance of the Rules in question.

No. DCXXXIII.

TO THE COMMISSIONERS OF REVENUE.

No. 633. Misc. Dept.

Practice of docketting letters, enjoined in 1842, to be discontinued.

October 8, 1844.—No. 15.

I AM directed by the Sudder Board of Revenue to transmit for your information and for communication to your subordinates, the accompanying copy of the orders of Government, No. 1447, dated the 16th ultimo, and to request that in obedience thereto, the practice of docketting public letters may be discontinued forthwith.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 1447, dated 16th Sept., 1844.

With reference to Mr. Secretary Halliday's letter, No. 813, to your address, of the 4th July, 1842, on the subject of docketting public letters, I am directed by the Hon'ble the Deputy Governor of Bengal to request that the Board will, on receipt of this communication, discontinue the practice as far as relates to this office, and issue similar instructions to their subordinates, as much inconvenience has been experienced from careless and defective endorsements.

No. DCXXXIV.

TO THE COMMISSIONERS OF REVENUE.

No. 634. Misc. Dept.

Commissioners empowered to sanc-

October 30, 1844.—No. 16.

I AM directed by the Sudder Board of Revenue to communicate to you, that under the authority of an order of Government, No. 340, dated the

29th of April last, you are empowered to sanction refunds of sums credited to Government, in all cases where such refunds may be rendered necessary in consequence of any order passed by you within your competency as a Commissioner of Revenue.

Circular, No. 634. Oct. 30, 1844.

tion refunds rendered necessary in consequence of their own orders.

No. DCXXXV.

TO THE COMMISSIONERS OF REVENUE.

December 17, 1844.—No. 18.

No. 635. Misc. Dept.

Bonds of farmers and their sureties to stipulate expressly that their property is saleable for arrears.

I AM directed by the Sudder Board of Revenue to communicate for your information and guidance that the Right Honorable the Governor of Bengal has ruled, in reply to a reference made by them on the subject, that all arrears due from farmers of land to Government are necessarily arrears of Revenue, and that their landed property and that of their sureties is therefore saleable under Section 8 of Act XII. of 1841, provided that the bond or agreement executed by these parties expressly stipulates for the recovery of arrears that may fall due by the sale of their property.

2nd. The Board accordingly request you will exact from your subordinates their most particular attention to the forms of security bonds prescribed by their Circular Orders,* No. 15, dated 17th June, 1834, acquainting them that any neglect in this respect may be attended with personal responsibility.

* Peters', page 422.

No. DCXXXVI.

TO THE COMMISSIONERS OF REVENUE.

January 23, 1845.—No. 1.

No. 636. Misc. Dept.

Instructions for establishment of one hundred and one Vernacular Schools.

I AM directed by the Sudder Board of Revenue to forward to you herewith a copy of a letter from the Under Secretary to the Government of Bengal, No. 828, dated the 18th ultimo, and of the forms of Registers annexed to it, communicating the determination of the Right Hon'ble the Governor to sanction the formation of Village Schools in the several Districts of Bengal, Behar, and Cuttack, for the purpose of imparting sound and useful elementary instruction in the vernacular language.

Circular, No. 636. Jan. 23, 1845.

2nd. The Board desire that, after causing the widest publicity to be given in your Division to these orders of Government, you will decide in consultation with the several Collectors or Deputy Collectors subordinate to you, and with due regard to the points noticed in the 4th paragraph of the Government letter, in what Towns of each District the Schools are to be located, notifying the names of the places selected for the information of the Board. For Masters and Books, the Collectors, you will observe, are to apply to the Secretary to the Council of Education.

3rd. You will enjoin on your subordinates, and pay yourself, the most heedful attention to the Rules laid down in paragraphs 5 to 8 of the Government letter. The scheme of Education to be framed by the Inspector, Mr. E. Lodge, will be sent to you as soon as received, and the Board will look for your first Annual Report as early as possible after the close of the current year (1845).

4th. The Board need hardly urge you and your several subordinates to co-operate zealously in promoting the present enlightened scheme, by evincing a steady interest in it, and by instigating the more opulent native inhabitants of the Division, whenever an opportunity is afforded, to a liberal support of the proposed Institutions, as being one of the surest means of shewing that they merit elevation and distinction from Government.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 828, dated 18th Dec., 1844.

The Right Hon'ble the Governor of Bengal has determined to sanction the formation of Village Schools in the several Districts of Bengal, Behar and Cuttack, in which sound and useful elementary instruction may be imparted in the vernacular language. The funds available for this purpose are limited, and the number of Schools which at present it is practicable to establish in each District is necessarily small; but this circumstance is of no immediate consequence, as under any circumstances it would not have been prudent to commence upon a measure of this nature, which as yet can only be considered experimental, on a more extended plan. His Excellency however trusts that the Board and the local Revenue Authorities, to whom under all circumstances he has thought proper to commit the direct care and control of these infant Seminaries, will enter upon the duty with that interest and zeal which its great importance demands, and that the result of the experiment will be such as to justify him at some future and no very distant period in applying to the Government of India for the means of providing for its extension.

2. The number of Schools which the funds at the disposal of the Government will admit of being formed is one hundred and one, to each of which a Master will

be appointed capable of giving instruction in vernacular reading and writing, Arithmetic, Geography and the Histories of India and Bengal. The salaries of the Masters will be as follows:— Circular, No. 636. Jan. 23, 1845.

20 @ 25,	Rs.	500	0	0
30 @ 20,		600	0	0
51 @ 15,		765	0	0

making a total expense of Rs. 1,865 a month or Rs. 22,380 per annum.

3. The distribution of the Schools will be according to the annexed scheme.

Patna Division.

Patna,	3	Schools.
Beltar,	3	„
Shahabad,	3	„
Sarun,	3	„
Chumparun,	2	„
Total,	14	

Bhaugulpore Division.

Tirhoot,	3	Schools.
Bhaugulpore,	3	„
Monghyr,	3	„
Purneah,	3	„
Dinagepore,	3	„
Maldah,	2	„
Total,	17	

Moorshedabad Division.

Moorshedabad,	3	Schools.
Beerbhoom,	3	„
Rungpore,	3	„
Rajshahi,	3	„
Pubnah,	3	„
Bograh,	2	„
Total,	17	

Dacca Division.

Dacca,	3	Schools.
Mymensingh,	3	„
Sylhet,	3	„
Backergunge,	3	„
Furreedpore,	3	„
Total,	15	

Circular, No. 636.
Jan. 23, 1845.

Jessore Division.

Jessore,	3	Schools.
Nuddea,	3	„
24 Pergunnahs,	3	„
Hooghly,	3	„
Burdwan,	3	„
Baraset,	2	„
Bankorah,	2	„
Total,	19	

Cuttack Division.

Midnapore,	3	Schools.
Cuttack,	3	„
Balasore,	3	„
Khoordah,	2	„
Total,	11	

Chittagong Division.

Chittagong,	3	Schools.
Tipperah,	3	„
Bulldoah,	2	„
Total,	8	
Grand Total	101	

4. The Schools will be established in any two or three of the principal Towns of each District where the inhabitants may be willing to provide a suitable building for the purpose, and to keep it in proper repair. The Collectors or Deputy Collectors of each District will take care, that the intentions of Government in this respect are universally known before they decide on the location of the Schools, and invariably give the most populous places the preference. Should there be any District in which obstacles arise to the establishment of the allotted number of Schools, they may be located in other Districts of the same Division, at the discretion of the Commissioner. For Masters, the Collectors will apply to the Secretary to the Council of Education, and for books to the same functionary.

5. The system of instruction to be pursued in these Schools will be strictly uniform, and for this purpose the Inspector Mr. E. Lodge has been directed to frame a scheme of study, which when approved will be communicated to the Board

Circular, No. 636. Jan. 23. 1845.

for their information and the guidance of their subordinates. The Collectors will visit each School in their several Districts at least once a year, and report on them annually to the Commissioners, who will submit a general report of all the Schools in their respective Divisions through the Board to Government. The Commissioners will likewise be expected to visit the Schools as often as may be on their periodical tours.

6. The Master of each School will send in to the Collector monthly* Returns of the number of boys belonging to it, and the number in attendance every day. He will also keep a Register† of all boys admitted into the School, and one‡ of daily attendance. At the end of the year he will furnish the Collector with a Statement§ of the classes and of the progress of the boys during the year. These Registers and Returns will all be drawn out in the vernacular language, and the Collector will take care to see that they are kept and forwarded to him with punctuality.

* Appendix A.
† Appendix B.
‡ Appendix C.
§ Appendix D.

7. It is the desire of the Governor that all boys who may come for instruction to these Schools should be compelled to pay a monthly sum, however small, for their tuition, and also be charged the full value of books supplied to them from the public stores. Gratuitous education is never appreciated, and moreover the necessity for payment tends to induce the more respectable classes to send their children to the Government Schools, which would otherwise be attended by those of the lowest orders. All are equally in want of instruction, and it is obviously proper to begin with those who can not only contribute means for its further extension, but influence others by their example to follow the same course.

8. The Schools will be visited occasionally by the Inspector, to whom every facility will be given by the Revenue Authorities for ascertaining the state of the classes, and generally for obtaining all information which he may consider necessary in connection with his duty.

9. A copy of this letter has been sent to the Commissioner of Chittagong for his guidance, in respect to the Schools to be established in the Districts composing his Division.

Circular, No. 636.
Jan. 23, 1845.

A.

Abstract Register of daily attendance of Scholars at the ——— Vernacular School for the month of ——— 18 .

Date.	Number of Scholars borne on the Books.	Number of Scholars in attendance.	Remarks.
1st, ...	100	90	
2nd, ...	100	85	
3rd, ...	100	90	
4th, ...	100	95	
5th, ...	102	90	Two boys admitted.
6th, ...	102	,,	Sunday.
7th, ...	102	,,	Holiday.
8th, ...	102	95	
9th, ...	102	95	
10th, ...	102	90	
11th, ...	101	85	One boy left school.
12th, ...	101	90	
13th, ...	101	,,	Sunday.
14th, ...	100	85	One boy died.
15th, ...	100	85	
16th, ...	100	85	
17th, ...	100	85	
18th, ...	100	65	Explain why small attendance.
19th, ...	100	65	Ditto.
20th, ...	100	,,	Sunday.
21st, ...	100	85	
22nd, ...	100	90	
23rd, ...	100	90	
24th, ...	100	,,	Holiday.
25th, ...	100	,,	Ditto.
26th, ...	100	90	
27th, ...	100	,,	Sunday.
28th, ...	100	90	
29th, ...	100	90	
30th, ...	100	90	
	100	86	

B.

General Register for ———.

No.	Name.	Parent or Guardian.	Residence.	Security.	Date of admission.	Rate of Schooling.	Date of leaving the Institution.	Opinion of Master as to proficiency and general conduct on leaving the Institution.
1	Ramlol Churn Ghose.	Ramkisto Ghose.	Chinsurah.	Kisto Mohun Bose.	1st January, 184—.	0 8 0	9th May, 1846.	

Circular, No. 636. Jan. 23, 1845.

C.

Register of daily attendance of Scholars for the month of ——— 184—.

Number.	Name.	Days of Month. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total. P. Present	A. Absent	S. Sick	L. Leave	Su. Sundays	H. Holidays	Remarks.
	Hurrimohun Ghosaul.	P.	P.	P.	P.	P.	P.	Su.	H.	H.	P.	P.	P.	P.	Su.	L.	L.	L.	P.	P.	P.	Su.	P.	P.	P.	P.	P.	P.	Su.	P.	P.	,,	21	0	0	3	4	2	

D.

Return of Annual Examination of the ——— *Class held on the* ———.

Class. Section.	No.	General Return by the Master. Names.	Age.	Date of admission to School.	Date of admission to Class.	Progress.	Result of Examination. Attendance, number of days. Present.	Absent.	Holidays.	Total.	Reading.	Arithmetic.	Geography.	History.					Total.		Remarks by Examiners.
2nd,....	1	Rajcoomar Dey.	9	1st Jan. 1844.	1st June, 1844.	Satisfactory.	210	75	80	365	2	3	1	4							
	2	Hurryhur Dutt.	8	2nd Feb. 1844.	Ditto.	Good.	200	85	80	365	1	2	2	3							

N. B.—It is found useful to employ figures in designating the qualifications of the different students. If fifty be considered as indicating complete answers 45, 40, 35, &c. will designate inferior degrees of such answers. By adding up the numbers the general qualification of each pupil is known.

No. DCXXXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 637.
MISC. DEPT.

Construction of Rule VI. of new Rules of Practice. A single Member may call for report or papers necessary to form his opinion of a case.

January 29, 1845.—No. 2.

RULE VI. of the new Rules of Practice, passed by the Bengal Government under date the 27th June, 1842, enjoins that, ordinarily, all matters coming before the Board shall be disposed of according to the concurrent opinion of both Members, and that in the event of their not agreeing, the question is to be referred to Government for decision.

2. The Board conceive that this Rule was intended to apply only to final decisions, and intermediate orders or instructions affecting the case before them; and that in extending it to simple calls for a report or for papers required to be referred to prior to passing any order, properly so called, in the case, a construction has been practically given to it needlessly wide and liable to be attended with much inconvenience.

3. This letter is therefore to instruct you that in future, on all occasions of the above kind, when the Members do not agree as to the necessity for further information, the call will be made on the single authority of the Member who requires, a report, or calls for records, to enable him to form his opinion on the case.

No. DCXXXVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 638.
MISC. DEPT.

Notification of latest dates of payment under Act I. of 1845.

Febuary 22, 1845.—No. 3.

I AM directed by the Sudder Board of Revenue to call your attention to the two Notices, (Nos. 1 and 2,) published in the Calcutta Gazette of the 29th ultimo—the former fixing the latest days in the broken period of the current year 1844-45, and the latter, the latest days in the ensuing year 1845-46 and succeeding years, for the payment, in the permanently settled Districts of the Lower Provinces, of all arrears of Revenue, and all demands which by the Regulations and Acts in force are directed to be realized in the same manner as arrears of Revenue.

2. You will be pleased to issue instructions to the Collectors of your Division, for the *immediate* publication of the advertisements prescribed in

Section III. Act. I. of 1845 in the several Courts and Offices therein specified, and also to take such measures as may be necessary for making the substance of the Notice generally known throughout their several Districts.

Circular, No. 638. Feb. 22, 1845.

(No. 1.)

With reference to the Notice published in the Calcutta Gazette of the 22nd January, 1842, in pursuance of the provisions of Act XII. of 1841, which is hereby abrogated and cancelled, the undermentioned dates have been fixed by the Sudder Board of Revenue, under Section III. Act No. I. of 1845, as the latest days in the broken period of the current year (1844-45) for the payment, in the permanently settled Districts of the Lower Provinces, of all arrears of Revenue, and all demands which by the Regulations and Acts in force are directed to be realized in the same manner as arrears of Revenue—in default of which payment the Estates in arrears in those Districts, except as provided in the said Act, will be sold at public auction to the highest bidders. In all permanently settled Districts, with the exception of Zillah Sylhet,

28th March.

In Zillah Sylhet,

18th April.

(No. 2.)

The undermentioned dates have been fixed by the Sudder Board of Revenue, under Section III. Act No. I. of 1845, as the latest days in the year 1845-46, and succeeding years, until otherwise notified from this office, for the payment, in the permanently settled Districts of the Lower Provinces, of all arrears of Revenue, and all demands which by the Regulations and Acts in force are directed to be realized in the same manner as arrears of Revenue; in default of which payment the Estates in arrears in those Districts, except as provided in the said Act, will be sold at public auction to the highest bidders.

Circular No. 1, January 22nd, 1842.

In Districts, and for Muhals, in which the Bengal, or Umlee Era is current, with the exception of Zillah Sylhet,

28th June,
28th September,
28th December,
and
28th March;

and in Districts, and for Muhals, in which the Fuslee Era is current,

7th June,
28th September,
28th December,
and
28th March.

Circular, No. 638. Feb. 22, 1845.

Petty Estates, the jummas of which do not exceed 100 Rs. will be liable to sale only once, twice or three times in the year, according to the amount of their respective jummas, viz.—

Bengal and Umlee Muhals.	Estates with a jumma of 10 Rs. and under,	In March.
	Estates with a jumma exceeding 10 and not exceeding 50 Rs., ...	In December and March.
	Estates with a jumma exceeding 50 and not exceeding 100 Rs., ...	In December, March and June.
Fuslee Muhals.	Estates with a jumma of 10 Rs. and under,	In June.
	Estates with a jumma exceeding 10 and not exceeding 50 Rs., ...	In December and June.
	Estates with a jumma exceeding 100 Rupees,	In December, March and June.

The following dates have been fixed for Zillah Sylhet, viz.*

28th September,
18th January,
and
18th April.

N. B. This Notice does not apply to the Districts of the Chittagong Division,* viz. Chittagong, Tipperah and Bullooah, the dates for which will be fixed by the Commissioner of that Division.

* The following notice relating to the Chittagong Division, dated 4th February, 1845, was published in the Gazette of the 12th February, 1845.

Notice is hereby given, that for the Districts of Tipperah, Bullooah and Chittagong, the undermentioned dates have been fixed under Section 3, Act. No. I. of 1845, as the latest days in the years 1845-46, and succeeding years, until otherwise notified, for the payment of all arrears of Revenue, and all demands which by the Regulations and Acts in force are directed to be realized in the same manner as arrears of Revenue, in default of which payment, Estates, except as provided in the said Act, will be sold at public auction to the highest bidders.

25th May,
25th September,
26th December, and
25th February.

Petty Estates, the jummas of which do not exceed 100 Rupees, will be liable to sale only once, twice or three times in the year, according to the amount of their respective jummas, viz. :—

Estates with a jumma exceeding 50 Rs. and not exceeding 100 Rs., for arrears due on 25th February, 25th May, and 26th December.

Estates with a jumma exceeding 10 Rs. and not exceeding 50 Rs., for arrears due on 25th February, and 25th May.

Estates with a jumma not exceeding 10 Rs., for arrears due on 25th May.

No. DCXXXIX.

TO THE COMMISSIONERS OF REVENUE.

February 25, 1845.—No. 4.

No. 639.
MISC. DEPT.
Scheme for remodelling scale of Treasurers' salaries and securities.

I AM directed by the Sudder Board of Revenue to transmit to you herewith a copy of a letter, No. 127, dated the 5th instant, from the Under Secretary to the Government of Bengal, together with a copy of the Accountant General's letter, No. 395, dated the 12th October, 1844, and of a Memorandum by Mr. Grant, therewith received, and to request that after careful enquiry, you will report on the practicability of making the reductions proposed by the Accountant General, and on the entire subject embraced in his communication.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY, SUDDER BOARD OF REVENUE.

No. 127, dated 5th February, 1845.

I have the honor to transmit in original a letter No. 395, from the Accountant General, dated the 12th October last, with enclosures, and to request that the Board, after causing enquiries to be instituted as to the practicability of making the reductions proposed by that Officer, will report the result, together with their own opinion on the entire subject, for the consideration of Government.

FROM THE ACCOUNTANT GENERAL, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

No. 395, dated 12th October, 1844.

I have the honor to acknowledge the receipt of the orders of his Honor the Deputy Governor of Bengal, conveyed to me in Mr. Under Secretary Beadon's letter, No. 716, dated 27th August last, calling for an early reply to Mr. Offg. Secretary Torrens' requisitions of the 12th September, 1842, to the address of Mr. Offg. Accountant Thornhill, regarding Mr. Commissioner Ricketts' proposal to reduce the amount of security demandable from the Treasurer of the Bullooah Deputy Collectorship, and also to the orders of Government addressed to former Revenue Accountants on the 2d June, 1840, and 8th February, and 13th June, 1842, relative to the general question of increasing the salaries of the several Native Treasurers of Revenue Collectorates at this Presidency.

2. In obedience to the orders of the 2d June, 1840, I have the honor to submit herewith a Statement shewing the different embezzlements which have taken place in Collectorate Treasuries from the year 1824-25 to 1839-40, and the sums recovered partially or in full from the responsible parties, adding, where necessary, brief notices of recovery or adjustment appertaining to those embezzlements to the latest date. This Statement, I beg to observe, includes those embezzlements only which were shewn under the head of "Inefficient Balance" in the Collectorate Treasury Accounts, pending recovery and adjustment, and is therefore

Circular, No. 639. Feb. 25, 1845.

exclusive of any embezzlement of which the Local Revenue Officer may have been able to effect a recovery before it could have appeared in the Treasury Account as an item of Inefficient Balance, i. e. before the expiration of the month within which the fact of an embezzlement having taken place was discovered and adjusted.

3. With reference to the 2d para. of the orders of the 2d June, 1840, in which Government desired an opinion as to the proper amount of remuneration which should be given to Native Treasurers, as well as the sum which it would be sufficient to take from them as Security to cover all risks, I have the honor to submit herewith a Statement, (No. 2,) shewing the amount of gross receipts, under all the several heads of Account, of each of the Revenue Treasuries at this Presidency, assumed on an average of the past five official years ending with April, 1843, the present amounts of security and of salary of the several Native Treasurers, and those which at the desire of Government I now respectfully submit, should be permitted to obtain hereafter, as being perhaps better adapted to existing circumstances of difficulty in respect to procuring Officers of this description for Mofussil Collectorships. It will be observed that in the Statement in question, I have preserved the maximum amount of Security at the figure approved by Government on the 11th June, 1836, viz. fifty thousand Rupees, but that instead of assuming the minimum at twenty-five thousand Rupees also approved of in those orders, I have ventured to modify the plan by suggesting the adoption of four classes of security, viz.

The first and highest at 50,000 Rupees, to cover responsibility on account of receipts amounting to 30 Lacs of Rupees and upwards ;

The second at 25,000 Rupees, to cover responsibility from 15 to 30 Lacs of Rupees ;

The third at 15,000 Rupees, ... from 5 to 15 Lacs of Rupees; and

The fourth at 10,000 Rupees, ... less than 5 Lacs of Rupees.

The adoption of this scale of security would, I beg to observe, have the effect of opening the situation of Native Treasurers at Mofussil Treasuries to larger sections of the Native community, than is permitted by the orders of the 11th June above cited, by reason of the higher amounts of security authorized to be demanded under those orders ; and although it contemplates a reduction of security in respect to Districts of the second, third and fourth classes, yet I see no reason to apprehend loss to Government in consequence, provided the Local Revenue Officers, in conformity with the Rules laid down for their guidance in the Resolution of Government dated 7th May, 1824, exercise a vigilant superintendence over the Treasury Department of their respective offices.

4. With the view of rendering the office of Treasurer still more attractive to Natives of respectability and character, I have ventured also to assume a scale of salary with reference to the several grades of security, thus :—

1.	Security	@ 50,000	Rupees; salary at	150	Rs. per month.
2.	do.	@ 25,000	do.	110	do.
3.	do.	@ 15,000	do.	80	do.
4.	do.	@ 10,000	do.	65	do.

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5. The Districts of the 1st class, where security to the extent of 50,000 Rs. would be required, are 6 in number, and those of the 2d, 3d and 4th classes respectively, where the scale of security would be 25,000 Rs. 15,000 Rs. and 10,000 Rs. are 15, 12 and 19 in number, so that were the proposed allowances to be given to the several grades of Native Treasurers thus arranged, the total monthly outlay on this account would be Rs. 4,745, or Rs. 2,490-12-10¼ in excess of the amount, Rs. 2,254-3-1¾, now disbursed as shewn in the Statement, No. 2, before alluded to.

6 at 150 each, ...	900
15 at 110 do, ...	1650
12 at 80 do, ...	960
19 at 65 do, ...	1235
Total,....	4745

6. In reference to the scale of salary above proposed, I beg leave to remark that Mr. Accountant General Wood, in his address to Government dated 30th April, 1824, recommended for sanction a scale of allowances for Native Treasurers varying from Rs. 50 to 200; I have ventured to suggest a middle scale, because the former sum, Rs. 50, is not considered an adequate remuneration for the labour and responsibility attaching to the office of a Collectorate Treasurer; while the latter, Rs. 200, is much more than what the several Local Revenue Officers who have recommended an increase to the pay of their Native Treasurers, seem to consider sufficient to secure the services of men of respectability and character for that office.

7. In order to meet in some measure the large increase of expense involved in the above proposal for increasing the salaries of Native Treasurers, I have the honor respectfully to suggest, whether enquiries might not be instituted, through the channel of the several Commissioners of Revenue, as to the practicability of remodelling the present establishments of the Revenue Collectors. That there is some room for revision is apparent from the circumstance of some Collectorate establishments having separate Stamp Darogahs, while others are altogether without them, who nevertheless manage the duties of their Stamp business with equal efficiency. The question hence arises whether it be not practicable to abolish the situation in those Districts in which such Officers appear to be employed, and to require the Native Treasurer to perform the duty on his increased allowances, and thus save the expense of separate Darogahs, amounting, as shewn in the margin, to Rs. 489-7-5 per mensem. The Officers now employed under the Stamp Darogahs, viz. the Mohurrer and Sudder Stamp Vender, &c. must, of course, be placed under the guidance of the Treasurers, in the event of the suggestion for the abolition of the office of Darogah being approved of and carried into effect. I may be permitted to add that if, in the Districts in which there are no Stamp Darogahs, commission be allowed to the Native Treasurer when performing the duty of that Officer, as I

Backergunge, ...	20	0	0
Beerbhoom, ...	20	0	0
Behar, ...	20	0	0
Bograh, ...	15	10	10
Burdwan, ...	20	14	5
Bancoorah, ...	15	0	0
Dacca, ...	26	2	0
Furreedpore, ...	15	0	0
Hoogly, ...	20	14	5
Jessore, ...	20	0	0
Maldah, ...	15	0	0
Monghyr, ...	15	10	10
Mymensingh, ...	20	0	0
Nuddea, ...	20	14	5
Patna, ...	20	0	0
Pubna, ...	15	10	10
Purneah, ...	41	12	10
Rajshahee, ...	20	15	5
Rungpore, ...	20	0	0
Sarun, ...	30	0	0
Sylhet, ...	20	0	0
Tipperah, ...	20	14	5
Tirhoot, ...	20	0	0
Maunbhoom, ...	15	0	0
Total,....	489	7	5

Circular, No. 639. Feb. 25, 1845.

am inclined to think is the case with reference to the practice in the 24-Pergunnahs Collectorate, the withholding of such remuneration from the Treasurer would occasion a further saving of expenditure, though I have no means of calculating the amount.

8. Again, under the provisions of Act XII. of 1841, Government have been pleased to abolish the levy of interest on arrears of Revenue; and therefore Interest Mohurrers in the several Collectorate establishments might also, I submit, be dispensed with, so soon as the Interest Accounts of those Collectorships may be brought to a close. The Districts in which there appear to be separate establishments of Interest Mohurrers are those mentioned in the margin, and the monthly sum available as saving from this source, if its relinquishment be considered practicable and expedient, would seem to be Rupees 227-7-0.

Backergunge,	23	0	0
Behar,	20	0	0
Dinagepore,	19	0	0
Hoogly,	22	8	8
Jessore,	32	0	0
Maldah,	10	0	0
Patna,	20	0	0
Purneah,	10	0	0
Rajshahee,	40	14	4
Sarun,	15	0	0
24-Pergunnahs,	15	0	0
Total,	227	7	0

9. The total monthly saving from these sources, exclusive of commission apparently allowed to Native Treasurers in Districts without Stamp Darogahs, (supposing the Books of Audit Establishment from which the information on the subject has been obtained, to show all the necessary particulars and designations of the Collectorate Amlah with accuracy,) would seem to be Rupees 716-14-5 per mensem, or Rupees 8,602-13-0 per annum.

10. With reference to Mr. Officiating Secretary Torrens' separate reference of the 12th September, 1842, on the subject of the Treasurer of the Bullooah Collectorate, I have the honor to remark, that as the suggestions made by me on the general question of the extent of security to be taken from, and of allowances to be granted to Native Treasurers, are necessarily inclusive of the Bullooah Collectorship, it is unnecessary for me to add any separate remarks respecting the individual case of that District.

11. I think it proper here to notice that Mr. Revenue Accountant Grant, when proceeding to England on furlough in 1841, left a Memorandum in the office, a copy of which is herewith submitted, and in which he suggested with reference to the requisitions contained in the Government Order dated 2d June, 1840, that 100 Rs. is the least salary a Treasurer ought to receive, and that Rupees 200, or 250 might be enough for the largest Treasuries. Mr. Grant also suggested that there ought to be one Treasury and one Treasurer only in each District, and that the Treasury of the Collector of Land Revenue should be made the sole medium of all public receipts and disbursements, the office of Treasurer to Judges and Magistrates being abolished, and the saving produced thereby being applied towards the increase of the salaries of Collector's Treasurers. I am deterred from recommending Mr. Grant's proposal owing to the heavy expense that would attend its adoption, and because the abolition of Judicial Treasuries seems to be objectionable, for the reasons submitted to Government in Mr. Revenue Accountant Dorin's report, No. 169, dated 29th April, 1837.

12. The original papers received with your several letters are herewith returned.

Circular, No. 639. Feb. 25, 1845.

MEMORANDUM BY MR. GRANT, REVENUE ACCOUNTANT.

There can be no doubt that it is not worth the while of a respectable man, capable of finding adequate security, to accept the office of a Collector's Treasurer on the usual salary, unless he can make by his office some unauthorized profit: whether or not it be possible to prevent Treasurers from making such profit, I think the Government is bound to do away with the necessity of making it, otherwise it virtually sanctions it.

I incline to think that Rupees 100 a month is the least salary a Treasurer ought to receive. Perhaps Rupees 250 or Rs. 200 may be enough for the very largest Treasuries. But actual experiment will be the best guide.

I am of opinion that there ought to be only one Treasury and one Treasurer in any one District. I would abolish the office of Treasurer to Judges, &c.—all money paid into Court might be paid into the Collector's Treasury, and in the same way the Collector might refund money upon the Judge's order. Judges must, of course, as at present, have Accountants. This change would afford a considerable sum towards the increase of the salaries of Collectors' Treasurers.

Generally speaking, I think that Treasuries should be diminished in number, and strengthened in establishment.

I am aware that in this opinion I have the authority of Mr. Dorin against me, to whom this very proposition was referred. I have read the whole of the papers relative to that reference, and I cannot differ from Mr. Dorin without diffidence.

What therefore it was my intention to have proposed, was, that this plan should have been tried experimentally in one District near Calcutta under the Accountant's eye. I venture to hope that the objections of detail mentioned by Mr. Dorin may be overcome by a little care, after sufficient experience.

I think that the Treasurer should by right, as he generally does in practice, appoint all the subordinate *Treasury* Officers,—but not of course the Accountants, who should be wholly independent of the Treasurer.

No. DCXL.

TO THE COMMISSIONERS OF REVENUE.

March 13, 1845.—No. 5.

No. 640. Misc. Dept.

Rate of charge for education in Vernacular Schools.

WITH reference to para. 7 of Under Secretary Mr. C. Beadon's letter, No. 828, of the 18th December last, a copy of which accompanied the Circular letter (No. 1) issued from this office under date the 23d January last, relating to the establishment of Government Vernacular Schools in the Mofussil; I

Circular, No. 640. March 13, 1845.

am directed by the Sudder Board of Revenue to communicate to you that they have fixed one anna per mensem for each pupil as the charge for education in the above Schools; it being remembered that the scholars are liable to be charged the rateable full value of books supplied to them from the public stores.

No. DCXLI.

TO THE COMMISSIONERS OF REVENUE.

No. 641. Misc. Dept.

Instructions relative to receipt and issue of defaced copper Coins.

April 9, 1845.—No. 7.

I AM directed by the Sudder Board of Revenue to transmit herewith for your information, a copy of a Resolution passed by the Governor General in Council on the 31st January last, on the subject of the copper Coins to be received into Government Treasuries, and issued therefrom, and to request you will communicate the same to all Officers subordinate to you in charge of Treasuries, directing their particular attention to the instructions contained in para. 14 of the order in question.

RESOLUTION OF GOVERNMENT IN THE FINANCIAL DEPARTMENT, Dated the 31st January, 1845.

Read again a letter and its enclosures from the Superintendent of Police Lower Provinces, No. 8, dated the 4th instant, to the address of the Secretary to the Government of Bengal, forwarded by Mr. Under Secretary Turnbull, under the Orders, No. 68, of the Right Hon'ble the Governor of Bengal, dated the 11th idem, relative to the rejection of certain pice, deemed to be spurious by the Collector of Patna.

Read again the letter, No. 33, dated the 13th instant, to the Accountant General, forwarding the papers above adverted to.

Read the orders of the Right Hon'ble the Governor of Bengal, No. 51, dated the 14th instant, forwarding copies of a letter, No. 65, dated the 10th idem, from the Board of Customs, Salt and Opium, and of its enclosures.

Read a letter and its enclosures, dated the 16th instant, from the Accountant General in reply to the letter addressed to him, under date the 13th idem, No. 33.

Resolution.

2. The Governor General in Council observes that the inconvenience experienced in the present instance seems to have arisen from the Collector of Patna having been in doubt as to what copper Coins should be received into the Government Treasury as pice of genuine Government coinage, which have not been declared illegal by any legislative enactment.

3. Independent of the copper coinage issued under the provisions of Acts XXI. of 1835 and XXII. of 1844, the copper Coins which have legal circulation in the Provinces of Bengal, Behar and Orissa, are the copper pice struck at the

Circular, No. 641. April 9, 1845.

Calcutta Mint in conformity with Regulation XXV. of 1817, weighing 100 grains troy each, and the half anna piece, and the pie piece, weighing, respectively, 200 grains troy, and 33.333 grains troy, coined under Regulation III. of 1831.

4. Besides these Coins struck in conformity with the Regulations quoted, there were others previously issued from the Calcutta Mint, which though not legalized by special enactment, the Government is nevertheless undoubtedly bound to recognize.

5. These may briefly be stated as follows:

From May, 1796, down to the years 1808-9, single pice were issued, each weighing 12 annas or 134¾ grains, and half pice, each weighing 6 annas or 67⅜ grains; the former at 64, and the latter at 128 to one Rupee.

In October, 1808, the weight of the single pice was reduced to 9 annas or 101.06 grains, and in August, 1817, to 100 grains by Regulation XXV. of 1817.—No half pice of this description appear ever to have been coined.

In 1808-9, Behar single pice, each weighing 101 grains, were coined to circulate at 64 to the rupee

6. Moreover from December, 1807, down to the passing of Regulation X. of 1809, there was a coinage of Benares double pice, each of 196½ grains; single pice of 98¼ grains; and half pice, each of 49⅛ grains; which, though struck for and remitted to Benares, can hardly be held to come within the provisions of Regulation X. of 1809.

7. By Act XIII. of 1836, all pice struck at the Mints of Benares and Furrackabad, under the provisions of Regulations X. of 1809, VII. of 1814, and XXI. of 1816, ceased to be legal tenders in the Provinces of Bengal, Behar, and Orissa, and by Act XIII. of 1844, Trisoolee pice were declared altogether illegal, and withdrawn from circulation.

8. The only pice therefore likely to be very much worn, which are now properly or legally receivable into the Patna Treasury, are those above enumerated, as having been issued from the Calcutta Mint without Regulation, prior to the year 1817, and the single pice coined under Regulation XXV. of 1817.

9. The inscription on these latter Coins is as follows:

On the obverse

سنه جلوس ۳۷ شاه عالم بادشاه

On the reverse

এক পাই সিক্কা یك پای سکه ऐक पाई सिक्का

and it is not known that that on any of the others is materially different.

10. The Governor General in Council is of opinion, that if any portion of the above inscription remains so legibly impressed on the Coin, as to leave no reasonable doubt that it is of the coinage of the Calcutta Mint, the pice ought to be still accepted at the Government Treasury.

11. On the other hand, as the nominal value of the pice is so greatly in excess of its real value as copper, as to afford great temptation for counterfeit imita-

Circular, No. 641. April 9, 1845.

tion, he decides that if there be not legible on the Coin such sufficient trace of its original inscription as clearly to identify it as of genuine Government coinage, it shall not be accepted at any Government Treasury.

12. The Governor General in Council remarks, that by the Circular Orders issued for the guidance of the Revenue Officers on the 24th August, 1832, No. 435, it was directed that "old pice the impression on which is perfectly distinct, should be continued in circulation by re-issue, and pice which no longer bear any mark of original issue, or are too much defaced to be fit for issue, but are otherwise in appearance clearly not spurious, and not manufactured in any other place than the Government Mint, and which have come into the Treasury in ordinary course of payments of the fractional parts of a Rupee, are not to be re-issued, but are to be sent by the first favorable opportunity to the Calcutta Mint."

13. These instructions afforded somewhat too great a latitude in the receipt of defaced pice, for they recognized the possibility of the admittance into the Treasury of genuine Coin which bore no mark of original issue. As it is possible that the Officers of the Patna Treasury may have been so far misled by a doubtful construction of these orders as to have permitted currency to Coins which ought not properly to have been in circulation, and as the Abkars whose cases are submitted with the letter of the Board of Customs, Salt and Opium, No. 65, dated the 10th instant, may have been guided by the practice of the Collector's Treasury, the Governor General in Council is willing to admit the receipt from them, in exchange for new Company's pice, at par in tale, of so much of the defaced pice mentioned in their respective petitions to have been taken in the ordinary course of their trade, as can fairly be decided on re-examination not to be of actual illegal currency or spurious coinage. Of the ten copper Coins submitted by the Board of Customs, Salt and Opium, the six contained in one package being entirely without inscription are such as are not receivable into any Government Treasury: the other four bear legible inscriptions and cannot properly be rejected.

14. The Governor General in Council directs that immediate instructions be issued to all Officers in charge of Treasuries in the Lower Provinces, rescinding so much of the Circular Orders of the 24th August, 1832, as admitted the possibility of the receipt into any Government Treasury of copper Coins on which no portion of the original inscription should be distinctly legible; and he desires that it be held as a general Rule, that when the inscription or device on any legally current copper Coins is much defaced by ordinary wear, these Coins shall not be re-issued from any Government Treasury, but reserved for transmission to the Calcutta Mint.

Order.

15. Ordered that a copy of the foregoing Resolution be communicated to the Bengal Office, with advertence to the orders of the Right Hon'ble the Governor of Bengal above noticed, and that the specimens of pice be returned to that office.

16. Ordered also that a copy of this Resolution be transmitted to the Accountant General for his information, with instructions to carry out the directions contained in the Resolution.

No. DCXLII.

TO THE COMMISSIONERS OF REVENUE.

April 9, 1845.—No. 8.

No. 642.
MISC. DEPT.
Outline of plan of instruction for Vernacular Schools.

WITH reference to para. 3 of the Circular Order issued by the Sudder Board of Revenue on the 23rd January last, No 1, I am directed to transmit herewith for communication to the several Collectors and Deputy Collectors subordinate to you, the annexed outline of the plan of instruction to be introduced into the Government Vernacular Schools, which has been prepared by Government in communication with the Inspector Mr. E. Lodge.

SCHEME OF STUDY FOR THE GOVERNMENT VERNACULAR SCHOOLS.

The alphabet, compound letters, and numerals, ought to be written in large characters on boards, which should hang against the walls of the School-room, or be put upon the ground before the children. Each board should be two feet square. While learning these letters, &c. the pupils ought to be taught to form them with pencils on slates, or with the cullum and clay on black pieces of wood. Great care should be taken in teaching the pupils the correct sounds of the letters, &c. and the effect of the different accents. When the pupils can write all the letters, &c. from dictation, the following books may be put into their hands.

Oordoo,.....	Spelling Book.
Hindee,.....	Spelling Book, Part I.
	Ditto, Part II.
Bengalee,.....	Burnomala, Part I.
	Ditto, Part II.

After each lesson in spelling and reading, the pupils should be made to copy several of the words from the book with great care, and several times over. They must be prevented as much as possible from learning their lessons by heart without spelling through, or noticing the formation of the words. Until they can make out the words by themselves, without assistance, the master will read each lesson over to them slowly beforehand. The pupils must be kept in classes, and the plan adopted of allowing them to take places when one corrects another. The pupils may next read the following books.

Oordoo,.....	Pleasing Stories.
	Looking Glass.
	Arithmetical Tables.
Hindee,.....	Nitikotha.
	Monorunjun Itihas.
	Arithmetical Tables.

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Bengali,..... Nitikotha, Part I.
Ditto, Part II.
Monorunjun Itihas.
Dharapat.

Each reading lesson being over, the pupils should be required to spell every long word, and to write from dictation a few lines in it. The Arithmetical Tables must be got by heart, and the pupils practised every day in mental Addition and Subtraction. Having mastered the above, the pupils may next read the following works.

Oordoo,..... Gilchrist's Grammar.
Brown's Arithmetic.
Reader, No. I.
Hindee,..... Adam's Grammar.
Adam's Arithmetic.
Reader, No. I.
Bengalee, ... Keith's Grammar.
Harle's Arithmetic.
Yates' Reader.

The Grammar should be got by heart. The pupils should still be required to spell the more difficult words, and to write from dictation passages in their reading lessons. They should likewise parse every sentence, and answer easy questions on Grammar connected with what they read. The books which may then be given to them are,

Oordoo,..... Reader, No. II.
Marshman's History of India.
Miss Bird's Geography.
Hindee,..... Reader, No. II.
Ditto, No. III.
Miss Bird's Geography.
Bengalee,..... Marshman's History of Bengal.
Pearce's Geography.

The pupils should now be constantly practised in composition and letter-writing, and their studies in Arithmetic should also be continued. They should parse daily three or four lines of their reading lessons, and be required to correct bad spelling and Grammar. They should be minutely questioned upon every particular in the history they read, and occasionally called upon to give written answers to the questions proposed. This subject should never be read without a Map. The more advanced pupils may be required twice a week to write essays and letters on various subjects, which should be valued, not for their length, but for their grammatical and orthographical correctness, and for their closeness to the matter proposed.

This course will be found sufficient for the Vernacular Schools, until after some years, when many more class books will probably be available, and experience will have shewn the defects and merits of the system.

No. DCXLIII.

TO THE COMMISSIONERS OF REVENUE.

April 18, 1845.—No. 9.

No. 643.
MISC. DEPT.

Form of Advertisement of Estates to be sold under Act I. of 1845, for publication in the Government Gazettes.

THE Sudder Board of Revenue having observed a want of uniformity and precision in the advertisements of Estates to be sold for arrears of Revenue under Act I. of 1845, published in the Government Gazettes commencing with the 2nd instant, and in some cases a misapprehension of the Law on the part of the Collector, direct me to enjoin that in future such Advertisements shall be made in the following form.

For instance—the Collector of Mymensing and the Deputy Collector of Bancoorah advertise the sales as conditional on the arrears not being intermediately liquidated; obviously misconceiving or overlooking the first principle of the Sale Law, viz. that no arrears are to be received after the fixed last day of payment, and the very object of the Advertisement, viz. to give notice of Estates to be *unreservedly* sold.

FORM.

Notice is hereby given, under Section VI. Act No. I. of 1845, *that the undermentioned Estates in Zillah* ——— *will be put up to public and unreserved sale at the Collector's Office of that District on the* —— *day of* ——— 184— *for arrears of Revenue, and other demands which by the Regulations and Acts in force are directed to be realized in the same manner as arrears of Revenue, due on the* —— *day of* ——— 184—.

No. of Class.	Class of Muhal.	No. of the Muhal on the District Rent Roll or Register.	Name of Muhal.	Recorded Proprietors.	Sudder Jumma.			Balance due on the —— day of ——— 184—.			Remarks.
I.	Permanently settled Estates.										If a portion only of an Estate is to be sold, it should be noticed in this column. Collectors will be pleased to observe that Estates of Classes II. III. IV. V. and VI. cannot be sold, (and consequently cannot be included in this Advertisement) otherwise than after the notification prescribed by Section V. of the Act.
II.	Estates not permanently settled.										
III.	Estates in arrears on account of years antecedent to the current and preceding year.										
IV.	Estates to be sold for arrears due on account of other Estates.										
V.	Estates under attachment by order of a Judicial Authority.										
VI.	Estates to be sold on account of demands realizable in the same manner as arrears of Revenue.										

No. DCXLIV.

TO THE COMMISSIONERS OF REVENUE.

No. 644.
MISC. DEPT.
Prohibition to Officers to purchase or hold lands in Districts in which they are employed, repeated.

April 25, 1845.—No. 10.

UNDER the instructions of the Right Hon'ble the Governor of Bengal, bearing date the 2nd instant, letter No. 270, I am directed by the Sudder Board of Revenue to intimate to you for your information and for communication to your subordinates, that the Hon'ble the Court of Directors have resolved, with reference to a Memorial of Uncovenanted Deputy Collector Mr. Knott, praying to be allowed to purchase lands at public sales held by Collectors, that they cannot sanction any departure from the established Rule that no Officer in their service can be permitted to hold lands in any District in which he exercises Civil Authority.

Vide also Board's Circular of the 15th September, 1843, No. 12.

No. DCXLV.

TO THE COMMISSIONERS OF REVENUE.

No. 645.
MISC. DEPT.
Notice of sales under Sec. 6, Act I. of 1845, to be published in language of District both in English and Vernacular Gazettes, besides an English version in the former.

June 20, 1845.—No. 11.

IN continuation of Circular Order No. 9, of the 18th of April last, and to obviate the variety of practice which appears to prevail on the subject, I am desired by the Sudder Board of Revenue to request that you will instruct the several Collectors of your Division, that the notice of sale enjoined by Section 6, Act I. of 1845, should be published in the language of the District, and according to the form prescribed by the Board's Circular above quoted, both in the English and the Vernacular Government Gazettes—and that an English version of the notice, in the said form, should also be published in the English Gazette.

No. DCXLVI.

TO THE COMMISSIONERS OF REVENUE.

No. 646.
MISC. DEPT.
Covenanted Assistants residing in

June 20, 1845.—No. 12.

I AM directed by the Sudder Board of Revenue to communicate for your information and guidance, that it has been ruled by Government, that Assist-

ants appointed to reside in the interior of a District, with the charge of a definite jurisdiction, are to perform any Revenue duties* at their respective out-stations on which they can be employed without hindrance to their business in the Judicial Department.

Circular, No. 646. June 20, 1845.

interior of a District, having a separate charge, to perform such Revenue duties as they can do, without hindrance to their duties in the Judicial Department.

2. It is however to be understood that this Rule is subject to exceptions in particular instances.

3. A copy of the Government Order is annexed.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

Dated 21st May, 1845, No. 416.

I am directed by the Right Honorable the Governor of Bengal to acknowledge the receipt of your letter, No. 184, dated the 7th instant, and to inform you in reply, with reference to the question therein propounded, that if there are any Revenue duties which the Assistants could perform at out-stations without hindrance to their business in the Judicial Department, there appears no reason why they should not perform them, and unless the Board are aware of any objection, this may be understood to be the Rule, subject of course to exceptions in particular instances.

No. DCXLVII.

TO THE COMMISSIONERS OF REVENUE.

July 4, 1845.—No. 13.

No. 647. Misc. Dept.

When resumed tenures are partly composed of parcels less than 50 beegahs in one Mouzah, such parcels not to be included in settlement with the rest of the tenure.

I AM directed by the Sudder Board of Revenue to annex, for your information and guidance, a copy of the correspondence noted in the margin, from which you will perceive that the Government have ruled that when a resumed tenure is partly composed of parcels not exceeding 50 beegahs in one Mouzah, such parcels are not to be included in the settlement with the rest of the tenure, but excluded from it.

Extract para. 322 of the Board's proceedings in the Settlement Department, dated 31st July, 1842.
Government Orders thereon, No. 588, dated 5th June, 1843, paras. 3 and 4.
Board to Government, No. 195, dated 6th May, 1845, paras. 13 to 20.
Government in reply, No. 481, dated 12th June, 1845, para. 3.

EXTRACT FROM BOARD'S PROCEEDINGS.

Dated 31st July, 1842.

322. This is one of the cases which benefits by the 50 Beegah Order—29 beegahs 19 cottahs in Mouzah Rutnyle Chooneassun being excluded from assessment,—but the Government orders on the subject, especially the letter of the 30th March, 1841, para.

* The same orders in substance were repeated in 1851. See C. O. 28th January, 1851, No. 4. By Government Orders appended to C. O. 3rd September, 1850, No. 62, Assistants in general may be employed on revenue duties in the interior in the cold season.

Circular, No. 647. July 4, 1845.

6, indicate that, although exempted from assessment, these small parcels of land are not to be excluded from settlement, and this must be explained to the people, and particularly provided for in the engagements taken from the persons settled with. The para. I quote declares that these petty patches are not to be deemed to be for ever excluded from assessment, and that in case of purchase by Government, it may become necessary to assess them. The power to do this can only be retained by retaining the patches referred to as integral parts of the Muhal, which may be done sufficiently by making mention of the land, although unassessed, in the proceedings and petition of settlement, and so including it in the arrangement. This does not involve the necessity of measuring these lands, &c. &c. but where the Taidad shows it, or the Settling Officer becomes aware of the fact that such parcel or parcels of land do, as in the case now before us exist, expressions, such as are used in para. 5 of the Deputy Collector's report, should be carefully avoided; and where the error has occurred, it should be rectified. The assessment is moderate, and the settlement including Arazee Mouzah Rutnyle Chooneassun, is unobjectionable.

EXTRACT PARAS. 3 AND 4 FROM GOVERNMENT ORDERS. No. 588, dated 5th June, 1843.

No. 203
" 322
" 755

Para. 3. The objection which occurs to his Honor against the proposal of the Board to include in the settlement arrangement of these Lakhiraj Muhals, the portions exempted under the 50 beegah Order is this, that the exempted portion so included, would always be liable to sale for balances in which they were not concerned. Where the whole Muhal including both the assessed and exempted portions belonged to the same parties, the injury which such a sale would inflict would not be so great as in the more numerous cases in which the owners were different, but the spirit of the 50 beegah Order would be equally infringed in both cases; for if the Muhal were bought by an individual at public auction, he would be fully entitled to levy a jumma upon every part of it, and the exemption declared by Government in favor of certain portions of it would thus be entirely set aside.

4. The correspondence of 1841 to which the Board allude, did not relate to the purchase by Government of the Lakhiraj Muhal itself, but to the purchase of the Zemindaree within which the Muhal might be situated. In the case of the purchase of a Zemindaree it was suggested by the Board that it might hereafter sometimes be proper to assess lands now exempted from assessment under the 50 beegah Order. But this could not in any case be done by the Government as Zemindar, because the lands in question though exempted by Government from the payment of revenue, would yet be always of the kind mentioned in Section VII. Regulation XIX. of 1793, viz. portions of "land exceeding one hundred beegahs of the measurement that may prevail in the Pergunnah wherein it may be situated, and whether lying in one village, or in two or more villages, and alienated by any one grant made previous to 1st December, 1790." The Government therefore coming in as purchaser of the Zemindaree, could only assess these lands as *Government* and not as *Zemindar*.

But if, as the Board now suggest, these exempted lands were included in the settlement arrangement of the resumed Lakhiraj Muhal to which they appertained, they could never afterwards be assessed at all by the Government when coming in as purchaser of the Zemindaree within which they might be situated, for then they would be part and parcel of a Muhal already settled with Government.

Circular, No. 647. July 4, 1845.

EXTRACT FROM A LETTER FROM THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL, IN THE REVENUE DEPARTMENT.

Dated 6th May, 1845, No. 195.

Para. 13. I am desired to take this opportunity of noticing the objections made in paras. 3 and 4 of Mr. Halliday's letter of the 5th June, 1843, No. 588, against the proposal of the Board to include, as a general rule, in the settlement of Resumed Muhals, the parcels exempted from assessment under the 50 beegah Order of the 26th January, 1841.

14. In para. 8 of their letter of the 13th March, 1841, No. 152, the former Board observed that they presumed it was not intended that such parcels were to be formally recognized as exempted from assessment, for in the event of the Muhals in which they exist coming into the possession of Government, it would probably be found necessary for the maintenance of the Government jumma that they should be brought under assessment, as there was reason to believe that Taidads of this nature were fraudulently given in to a very large extent for the very purpose of enabling the Zemindars to retain possession, as Lakhiraj, of portions of their Mal land in the event of their Estates being sold for arrears. In these views the Government concurred. Vide para. 6 of your letter of the 30th of the same month, No. 512.

15. Subsequently the Junior Member, Mr. Lowis, in submitting some Rajshahee settlements for the orders of Government with the Board's letter of the 30th July, 1842, No. 84, conceiving the Muhals referred to in the above correspondence to be the Lakhiraj Muhals to which the petty parcels under 50 beegahs in one Mouzah might belong, and not the Mal Zemindarees within which they might chance to lie, pointed out that the power to assess such parcels in the event of the parent Lakhiraj Estate being purchased by Government, could only be retained by retaining the parcels in question as integral parts of the parent Estate, which might be done by including them in the settlement, although not assessing them, just as unassessed waste land continues an integral part of the Estate to which it appertains.

16. Your letter under notice explains, that it was not the purchase of the Lakhiraj Muhal, but a Mal Zemindaree which might comprise the exempted portions of a Lakhiraj Muhal, that was contemplated in the former correspondence. This places the question in a different light altogether from that supposed by Mr. Lowis, for of course, if the unassessed parcels were included in the settlement of the Lakhiraj Muhal, they could never afterwards be assessed in the event of Go-

Circular, No. 647. July 4, 1845.

vernment becoming the purchaser of the Zemindaree within which they might chance to lie.

17. The present Board are, however, disposed to doubt the soundness of the views on this head expressed by the former Board, for it follows from them that the mere non-assessment of the small parcels spoken of, detaches them from being part and parcel of a Muhal already settled,—which is not the case, and their actual recognition and resumption now as part and parcel of Lakhiraj Estates appear to forbid that at some future time they may be arbitrarily treated as distinct holdings, or as appertaining to Mal Zemindarees. But supposing the legality of the proposed course of procedure to be established, the Board are doubtful whether it would be of any practical benefit; because at a future, and it may be distant period, it would be exceedingly difficult to identify the parcels for which the Government now decline to institute resumption proceedings, or for which, being resumed, they postpone sueing out complete execution.

18. The Board remark, also, that the 50 beegah Order is understood by the public, as the Board believe, to convey a final and formal exemption from assessment of Lakhiraj parcels not exceeding 50 beegahs in one Mouzah, which had not been resumed on the 26th of January, 1841, or which having been resumed, had not been settled prior to that date. It is needless to say that this impression does not tally with the prospective swallowing up of such parcels by the Government, when it chances to become the Zemindar. To maintain any lien of this kind over these lands would materially depreciate their value, while the Revenue would derive no additional security of any real importance from the measure. It appears to the Board, therefore, that such a practice would be hurtful, as well as useless, and altogether at variance with the liberal spirit which has ruled all questions relating to the enforcement of the Resumption Law. It is true, as the former Board observed, that the Zemindars made up Lakhiraj Muhals upon which to fall back in case of a sale of their Zemindarees, but it is certain that they did not content themselves with so appropriating only small bits under 50 beegahs, and the proposed practice would prove no antidote to such frauds.

19. The argument put in the 3rd para. of your letter under notice would also seem to militate against the spirit of the 50 beegah Order as the Board have hitherto understood it, for it implies that the boon was not intended for the common benefit of all the sharers in a Lakhiraj Muhal, of which any portion might be composed of parcels of 50 beegahs or less in one Mouzah, but only of the holders of one or more of such parcels. The Junior Member's proposal was that such portions should continue, although unassessed, by being included in the settlement, to be parts and parcels of the resumed tenures, just as khanabaree, and neej-jote, or uncultivated waste lands are of Estates of the Decennial Settlement, and this would have given, as the Board supposed was intended by the 50 beegah Order, all the brotherhood of Lakhirajdars some of the benefit, or a chance of some of the benefit, of the Government bounty. But according to the views expressed in the 3rd para. of

your letter, it would seem that such was not intended to be the effect of the Order. For example, if one parcel of 90 beegahs, and two of 45 beegahs each, all in different Mouzahs, were all possessed by one Lakhirajdar, the proposal of continuing to consider the three as one Muhal, (although only the 90 beegahs are assessed) would not, it is stated, be of much consequence—but if one of two brothers possessed the 90 beegahs parcel, and the other possessed the two of 45 beegahs each, then it would be a remarkable deviation from the Government intention, as it is implied, not to make the one brother pay the whole and the other none at all.

Circular, No. 647. July 4, 1845.

20. To obviate such a result, as well as upon the considerations previously set forth, the Board would recommend that it be held under the 50 beegah Order, that when a resumed tenure is partly composed of parcels not exceeding 50 beegahs in one Mouzah, such parcels be included in the settlement of the tenure, but exempted from specific assessment—and that all rent-free tenures entirely composed of parcels not exceeding 50 beegahs in one Mouzah, whether resumed or untried, be declared finally exempt from assessment.

EXTRACT PARA. 3D, FROM A LETTER FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 481, dated 12th June, 1845.

In the last paragraphs of your letter under reply, occasion has been taken to re-agitate a question of some intricacy, connected with the settlement of resumed Lakhiraj Estates composed in part of parcels of land exempt under the 50 beegah Order from assessment. On this subject, after much careful consideration, and in accordance with the views of the Board as it was constituted in 1841, the Government gave a final decision on the 5th June, 1843, with which it is not thought advisable by his Excellency to interfere.

No. DCXLVIII.

TO THE COMMISSIONERS OF REVENUE.

July 11, 1845.—No. 14.

No. 648. Misc. Dept. New Rule for calculating and paying fees due to Government Pleaders in Courts of Special Commissioner and Sudder Dewanee.

I AM directed by the Sudder Board of Revenue to transmit for your information and guidance a copy of a letter No. 384, dated the 10th of May, from Under Secretary Mr. Beadon, and of its enclosure, from which you will perceive that the Supreme Government have been pleased to sanction the payment of fees to the Government Agent at the Court of the Special Commissioner at the Presidency, in 'Resumption' Appeals decreed in favor of Government, upon the principle of calculation, and according to the graduat-

Circular, No. 648. July 11, 1845.

ed scale laid down in the annexed extract (paras. 3 to 7,) from the Board's letter to Government No. 3, dated the 23rd January last.

2. It will be observed that these orders are to take effect from the date on which Mr. Alexander assumed charge of the office of Solicitor to the Government of Bengal, viz. the 1st August, 1844, and they will be found to supersede the Board's several Circulars noted on the margin.

No. 10, dated 5th February, 1830; No. 72, dated 22nd August, 1837; No. 243, dated 6th November, 1838.

3. To enable the Government Agent (Moonshee Ameer Ally) duly to recover his fees, it has been arranged that he is to receive from the Special Commissioner at the Presidency, a certificate under his signature, either showing the amount, or affording the means of calculating the amount, to which he may be entitled in each case of appeal successfully conducted, and you are requested, upon being furnished by the Government Agent with such certificate and his receipt, to instruct the Collector to remit* the certified amount, or an amount calculated according to the certificate, to the Government Agent without delay by a draft on the General Treasury, holding the disbursement in inefficient balance until it has been sanctioned by the Board as a Law-charge under the 27th Rule of Practice, for which purpose you will submit an English Bill in duplicate in each case, the original of which will be returned to you, after countersignature, for transmission by the Collector to the Civil Auditor as a voucher to support the disbursement. A letter need not be forwarded with the Bill, but it must be accompanied by the Special Commissioner's certificate, and when the fees are not specified in this latter document, must exhibit clearly the calculation by which the amount charged has been arrived at.

4. The Board desire me also to take this opportunity of requesting, with reference to their Circular No. 31, dated the 24th August, 1840, that precisely the above course of procedure may be observed in respect to the fees payable to the Government Pleader at the Sudder Dewanee Adawlut, under certificates from the Register of that Court.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 384, dated 10th May, 1845.

In reply to your letter No. 3, of the 23rd January last with enclosure, I have the honor to transmit for the Board's information, the accompanying copy of a let-

* This Rule, and the Rule in the following para., have been modified to the extent of requiring the Board's previous sanction.—See C. O. 26th June, 1846, No. 17. The forms of Bills are provided for by C. O. 15th Dec., 1845, No. 23.

ter from the Secretary to the Government of India, Home Department, No. 347, dated the 3d instant, sanctioning the proposed remuneration to Ameer Ally, the Government Pleader in the Court of the Special Commissioner at the Presidency.

Circular, No. 648. July 11, 1845.

2. The Order will take effect from the date in which Mr. Alexander assumed charge of the office of Solicitor to the Government of Bengal.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF INDIA, TO THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL.

No. 347, dated 3d May, 1845.

I am directed to acknowledge the receipt of your letter No. 114, dated the 5th February last with enclosures, and in reply to state that under the recommendation of the Right Hon'ble the Governor of Bengal, the Governor General in Council is pleased to sanction the remuneration proposed for the Government Pleader at the Court of the Presidency Special Commissioner, viz. a salary of Rs. 150 a month and fees on suits successfully conducted, according to the scale laid down in paras. 4 to 7 of the Sudder Board's letter, dated the 3d January, 1845.

EXTRACT OF A LETTER FROM THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL, REVENUE DEPARTMENT.

No. 3, dated 3d January, 1845.

3. In respect to the fees to be awarded in cases decreed in favor of Government, the Board would recommend that the following Rules be adopted in modification of those sanctioned by the orders of Government, dated 21st August, 1828.

4. In place of calculating the fees in cases of land heretofore held free of rent and churs, on the full amount of the annual assessment at which such lands may be settled in execution of the Special Commissioner's decree,—a process which necessitates the postponement of the calculation indefinitely,—the value of the lands in litigation to be fixed upon the principle observed in Civil Suits for land paying Revenue to Government, viz. the lands to be rated all round at a low average,—say for rent-free lands 6 annas, and chur lands 3 annas per acre, to find the Revenue, and this product multiplied by three to give the value.

Vide Clause I. Section XIV. Regulation I. of 1814.

5. That upon the value so determined, of suits successfully pleaded, fees be allowed on the graduated scale fixed by Section XXV. Regulation XXVII. of 1814, for the Vakeels of the Civil Courts, as follows:—

If the value shall not exceed 5,000 Sicca Rupees.*, 5 per cent.

* In practice it has not been deemed necessary to take any account of the difference between the old and the new currency. The Rules are a quotation from the Regulation, at which time the currency in use was the *Sicca Rupee*.

Circular, No. 648. July 11, 1845.

If the value shall exceed 5,000 Sicca Rupees, and shall not exceed 20,000 Sicca Rs., on 5,000 as above, and on the remainder, 2 per cent.

If the value shall exceed 20,000 Sicca Rs., and shall not exceed 50,000 Sicca Rs., on 20,000 as above, and on the remainder, 1 per cent.

If the value shall exceed 50,000 Sicca Rs., and shall not exceed 80,000 Sicca Rs., on 50,000 as above, and on the remainder, 8 annas per cent.

If the value shall exceed 80,000 Sicca Rs., the fee to the Pleader shall be 1,000 Rupees; and shall in no instance exceed that sum, however great may be the value of the suit.

6. In all the preceding calculations, when the value may be in fractions of Rupees, such fractions to be rejected in calculating the fees thereupon.

7. In cases of lands heretofore held at an inadequate jumma, the same Rules to be observed, excepting that the Revenue already derived from the lands is to be deducted in computing the value of the suit.

No. DCXLIX.

TO THE COMMISSIONERS OF REVENUE.

No. 649. Misc. Dept.

Government Officers proceeding on public duty, exempt from payment of Ferry Tolls.

July 25, 1845.—No. 15.

I AM directed by the Sudder Board of Revenue to transmit for your information and for communication to the Officers subordinate to you, the accompanying copies of a letter from the Government of Bengal, No. 1307, dated the 9th instant, and of its annexed letter No. 459, dated the 28th ultimo, from the Supreme Government, exempting all Officers of Government from the payment of Ferry Tolls when proceeding on the public service.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY, SUDDER BOARD OF REVENUE.

No. 1307, dated 9th July, 1845.

I am directed to forward for communication to the Officers subordinate to the Sudder Board, the accompanying copy of a letter No. 459, of the 28th ultimo, from the Under Secretary to the Government of India, in the Home Department, exempting all Government Officers from the payment of Ferry Tolls when proceeding on the public service.

2. The Revenue Authorities in the Extra Regulation Provinces will be furnished with these instructions direct from this Office.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF INDIA, TO THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL.

No. 459, dated 28th June, 1845.

I am directed to acknowledge the receipt of your letter No. 981, dated the 28th ultimo, with its enclosures, and in reply to state for the information of the Right

Hon'ble the Governor of Bengal, that the Governor General in Council approves of the proposition submitted by Mr. Dampier, Superintendent of Police, Lower Provinces, and authorizes that all Officers of Government be exempted from the payment of Ferry Tolls within the Divisions to which they may belong when they are moving in those Divisions on the public service, and any Officer not entitled to exemption under this definition of the Rule who may prefer a claim to exemption based on the principles which the Rule is intended to establish, will refer his claim for special consideration and orders to the Department to which he belongs.

Circular, No. 649. July 25, 1845.

No. DCL.

TO THE COMMISSIONERS OF REVENUE.

August 18, 1845.—No. 16.

No. 650. Misc. Dept.

Injunction to bring Resumption operations to a close.

THE attention of the Right Hon'ble the Governor of Bengal having been attracted to the small number of decisions passed during the quarter ending with April last, in proportion to the number of cases pending, under Regulations II. of 1819 and III. of 1828; I am directed by the Sudder Board of Revenue to request that you will impress upon the several Collectors and Deputy Collectors subordinate to you, the earnest desire of the Government to bring the harassing operations under the Resumption Laws to a close.

No. DCLI.

TO THE COMMISSIONERS OF REVENUE.

August 19, 1845.—No. 17.

No. 651. Misc. Dept.

Modification of G. O. 29th Augt. 1839, regulating rate of travelling allowance to Ministerial Officers.

THE substance of the several Returns made by the Local Authorities to the Circular of the Sudder Board of Revenue, No. 10, dated the 29th June, 1844,* having been submitted for the consideration and orders of the Right Hon'ble the Governor of Bengal, I am directed by the Board to annex for your information and for communication to your subordinates, a copy of a letter from the Under Secretary to the Government of Bengal, in the Judicial Department, No. 1361, dated the 30th ultimo, modifying the orders of Government of the 29th August, 1839, on the subject of the travelling allowance to be drawn by public Ministerial Officers.

* Omitted in this compilation, being merely a call for report.

Circular, No. 651. Aug. 19. 1845.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 1361, dated 30th July, 1845.

With reference to your letter No. 104, of the 14th March last, I am directed to state for the information of the Board, that the Government have been pleased, in modification of the Orders of 29th August, 1839, to authorize travelling allowance to Ministerial Officers when required to accompany their Superiors by dawk, at the rate of 4 annas per mile, and during halts at the rate authorized by the above Orders, viz. $\frac{5}{10}$ of their respective salaries. In other respects the Orders of the 29th August, 1839, are to continue in force.

2. The Board are requested to issue a Circular to the above effect for the information of the Officers subordinate to them.

No. DCLII.

TO THE COMMISSIONERS OF REVENUE.

No. 652. Misc. Dept.

The latest date in Sept. falling during Civil Court holidays, notification prescribed by Section 6, Act I. of 1845, not to be affixed in Judge's Court till opening of Court.

August 23, 1845.—No. 18.*

THE 28th of September next being one of the latest dates for the payment of arrears of Revenue under Act I. of 1845, I am directed by the Sudder Board of Revenue to caution you that, as the Civil Courts will be closed from Saturday the 27th September to Saturday the 1st November next, both days inclusive, on account of the Dusserah vacation including the Mohalaya and Eed-ul-Fitr, it may not be safe in Law, and will not therefore be advisable, to issue the notification to be affixed in the Court of the Judge of the District until the opening of the Courts on Monday the 3rd of November.

Vide Sec. 6 Act I. of 1845.

No. DCLIII.

TO THE COMMISSIONERS OF REVENUE.

No. 653. Misc. Dept.

Securities pledged to Government for performance of official duties, to be deposited in General Treasury.

September 22, 1845.—No. 19.

I AM directed by the Sudder Board of Revenue to transmit herewith for your information, and for communication to the Authorities subordinate to you, the accompanying copy of an extract from the proceedings of the Right Hon'ble the Governor of Bengal, No. 2286, under date the 3rd instant,

* Though this Circular has reference to a *particular occasion*, it is inserted here, as involving a rule, generally applicable, in regard to postponement of sale notices under Section 6, in the Judges' Courts. till the opening of the Courts after holidays.

directing the deposit, in the General Treasury, of all securities pledged to Government for the performance of official duties.

Circular, No. 653. Sept. 22, 1845.

EXTRACT FROM THE PROCEEDINGS OF THE RIGHT HON'BLE THE GOVERNOR OF BENGAL, UNDER DATE THE 3D SEPTEMBER, 1845, No. 2286.

LETTER FROM THE SECRETARY TO THE GOVERNMENT OF INDIA, IN THE FINANCIAL DEPARTMENT, TO THE SUB-TREASURER.

Dated 26th July, 1845, No. 1399.

I have the honor to acknowledge the receipt of your letter No. 96, dated the 17th instant, giving cover to a copy of correspondence between the Collector of Sea Customs in Calcutta and yourself, on a proposition to you by the Collector, to receive into deposit in the General Treasury, the securities for the subordinate Officers of the Custom House.

2. In reply, I am directed to inform you that the Governor General in Council is not prepared to admit of any distinction between securities granted to the Government direct by heads of Offices, and securities made over to heads of Offices by their subordinate Officers as guarantee for the due performance of their official duties: in either case the security is equally pledged to the Government, whether directly or indirectly, for the efficiency of the public service, and the Government being liable to the pledger for the safety of his deposit, if made in public securities, is equally interested in ensuring that these securities shall be in safe custody, and shall not be liable to loss or misappropriation.

3. It is obvious that a Promissory Note of the public Debt, endorsed into the name of a public Officer by his subordinate, and lodged with him, is not, as regards the Government, so absolutely safe as it would be, if, continuing in the name of the superior public Officer, it was lodged in the hands of a third party responsible for its safe custody to the Government, but having no power whatever over its disposal by endorsement. It is moreover more convenient that securities pledged to the Government, should be collected together in one Office at the Presidency than spread over the country, without any sufficient check over their genuineness and the regularity of their endorsements.

4. In this view of the case, the Governor General in Council is of opinion that as a general Rule, all public securities lodged with the Government or with Government Officers as guarantee for the due performance of official duties, ought to be deposited for safe custody with the Sub-Treasurer of the General Treasury; that deposits made by heads of Offices direct to the Government, should be endorsed over to the Secretary to the Government in the Department concerned; and that deposits made by subordinate Officers should be endorsed over to the official head of the Department or Office concerned, and that being lodged in the General Treasury thus endorsed, such securities should be returnable only under an official

Circular, No. 653. Sept. 22, 1845.

order from the Secretary to the Government in the Department to which the depositor belongs.

5. Under these circumstances it will of course be necessary, if with the permission of Government* the parties should so desire it, that you should draw the interest accruing on the securities in your custody, and pay it over to the Officer concerned in cash, if in Calcutta, or by bill on the Revenue Treasury of the District, if the deposit is for the due performance of duty in the Mofussil.

6. In this general Rule it is not intended to include securities deposited with public Officers for Revenue or Judicial purposes, or for the performance of any ordinary contract for supplies, as such securities are necessarily returnable at uncertain periods on the completion of the contract or obligation, and would be inconveniently encumbered by forms which are sufficiently applicable to a comparatively permanent deposit for the faithful discharge of public duty, and for security against loss of Government property.

Ordered that a copy of the foregoing letter be transmitted to the Military Department and to the Bengal Office, for information and guidance.

No. DCLIV.

TO THE COMMISSIONERS OF REVENUE.

No. 654. Misc. Dept. Preliminary report from Collector to Commissioner, with a view to the determination of the point whether a Butwarrah can legally be made.

November 11, 1845.—No. 22.

THE Sudder Board of Revenue having reason to believe that in Butwarrah cases, no proper preliminary report under Clause I. Section IV. Regulation XIX. of 1814 is furnished by Collectors to the Commissioner, direct me to point out to you the great importance of having a clear history of the Estate to be partitioned before you at the time you authorize the Butwarrah to be commenced, in order that you may, in the first instance, fully satisfy yourself that the measure can legally and unobjectionably be allowed, to which end you cannot do better than require the Collector to furnish you in each case with a statement similar to that enjoined in the late Board's Circular of the 27th January, 1826, No. 378, a copy of which, and of the form of the statement in question, is annexed for your guidance.

CIRCULAR OF LATE BOARD OF REVENUE.

No. 378. Dated 27th January, 1826, addressed to Collectors.

I am directed to transmit to you the accompanying copy of a form, which the Board desire you will invariably observe on reporting the deputation of an Ameen

* The interest may be drawn on the requisition of Public Officers without special sanction from Government.—See C. O. 22nd May, 1846. No. 13.

to make a division of an Estate, submitting at the same time copies of the applications for the partition, and copies of any petitions of objections which may have been offered, together with a copy of your final orders in the case.

2. In the column for remarks, you will also enter the substance of any objections offered, or any information that may appear to you useful or necessary, for the Board's consideration.

FORM

To be observed by Collectors on reporting to the Board the appointment of an Ameen to make a division of an Estate.

1	2	3	4			5				6	7	8			9	10				11
No. of Muhal in Register.	Name of Muhal.	Registered Proprietors.	Sudder Jumma.			Name of Muhal and Jumma at the period of Decennial Settlement.				Dates of correspondence shewing all intermediate changes since Decennial Settlement, should any portions have been separated or annexed under Regulation XLVIII. of 1793.	Petitioner's name.	Shares into which it is at present proposed to divide the Estate, with the names of the respective proprietors.			Ameen's name and period allowed for the division.	Ameen's commission agreeably to Regulation XIX. of 1814.				Remarks.
			Sa. Rs.	A.	G.		Sa. Rs	A.	G.				A.	G.						
238	Ukburpoor Pergunnah, 4 as.	Mahomed Ummee, Sheikh Doomun, Ully Newaz.	5,320	8	0	Ukburpoor,	21,282	0	0	Board's Orders of 25th Sept. 1801, confirming the Butwarrah of Ukburpoor Pergunnah, into 6 as. and 10 as. Board's Orders of 18th Augt. 1806, confirming the Butwarrah of Ukburpoor Pergunnah, 6 as. into 4 as. and 2 as.	Mahomed Ummee, Sheikh Doomun, Ully Nawaz.	Mahomed Ummee, Sheikh Doomun, Ully Newaz. Total, ..	2 1 0 4	10 0 10 0	Mahomed Eesuf, Three months.	246	6	11	1	The Collector will here state whether the Ameen is a creditable person, what is his occupation, whether the oath enjoined has been administered, if the advance authorized has been made to him on responsible security, and any thing besides that may occur to the Collector, as requisite to be mentioned for the Board's information.

Circular, No. 654. Nov. 11, 1845.

No. DCLV.

TO THE COMMISSIONERS OF REVENUE.

No. 655.
MISC. DEPT.

Forms of bills of fees payable to Government Pleaders at Special Commissioner's, and Sudder Courts.

December 15, 1845.—No. 23.

WITH reference to Circular No. 14, of the 11th July last, I am directed by the Sudder Board of Revenue to request that all bills of fees payable to the Government Agent at the Presidency Special Commissioner's Court may be drawn out in duplicate, in one or other of the annexed forms Nos. 1 and 2, according as the amount may or may not be specified in the Special Commissioner's certificate.

2. The Collector will invariably show the computation of conversion from the local measurement into acres in the column for remarks, and the certificate of correctness must be signed both by that Officer and yourself.

3. Bills of fees payable to the Government Pleader at the Sudder Dewanny Adawlut may be drawn out, mutatis mutandis, in form No. 1.

4. Collectors will be good enough to supply themselves with lithographed impressions of these forms for use.

No. 1.

In the Resumption suit of ——— versus ———

To fees payable to the Government Agent at the Presidency Special Commissioner's Court in the above suit, as per accompanying certificate of the Special Commissioner ——— Rupees ——— Annas ——— Pie.

A. B.
Collector.

Circular, No. 655. Dec. 15, 1845.

No. 2.

Bill of fees due to the Government Agent at the Presidency Special Commissioner's Court in the undermentioned Resumption suits decreed in favour of Government, calculated upon the principle, and according to the graduated scale, laid down in extract paras. 3 to 7 of a letter No. 3, dated the 3rd of January, 1845, from the Sudder Board of Revenue to Government, circulated to Commissioners of Revenue with their letter No. 14 of the 11th of July following.

1	2	3	4	5	6	7	8	9	10
Number of Appeal.	Name of Muhal and Pergunnah.	Extent of land litigated, in the local measurement.	Extent of land litigated in English Acres converted from the foregoing column.	Estimated Revenue of the land litigated at 6 annas per acre in cases of rent-free claims.	Estimated Revenue of the land litigated at 3 annas per acre in Chur cases.	Value of the suit at three times the estimated Revenue of the lands litigated.	Percentage of fees.	Amount fees at the foregoing percentage on the value of the land litigated.	Remarks.
									The conversion from the local measurement into English Acres has been made on the following computation, viz. &c. (Signed) A. B. *Collector.*

Certified that I have duly satisfied myself that this bill has been drawn out in accordance with the Special Commissioner's certificate, and the principle and rates of calculation prescribed by the Sudder Board of Revenue's Circular Order of the 11th July, 1845, No. 14.

(Signed) A. B.
Collector.

C. D.
Commissioner.

No. DCLVI.

TO THE COMMISSIONERS OF REVENUE.

No. 656.
MISC. DEPT.
No new suits for alluvion to be instituted, and old cases on the file to be struck off, except such as are ready for decision.

January 2, 1846.—No. 1.

UNDER instructions from Government dated the 24th ultimo, having reference to the Draft Act published in the Calcutta Gazette of the 15th November last, for the better regulation of alluvial Resumptions, I am directed by the Sudder Board of Revenue to request that you will desire the Officers subordinate to you, not to admit any new suits for declaring alluvial lands liable to the payment of Revenue, and to suspend proceedings in all cases of that nature now before them, except those which on the receipt of these orders may be actually ready for hearing and decision, and which will at once be disposed of.

2. The Board request you will also ascertain and report what reduction of establishments may be practicable, in consequence of the diminution of business under the operation of these orders and the forthcoming Law.

No. DCLVII.

TO THE COMMISSIONERS OF REVENUE.

No. 657.
MISC. DEPT.
Rules for counter-signature by Civil Officers, of plans and documents relating to public buildings.

January 9, 1846.—No. 3.

I AM directed by the Sudder Board of Revenue to transmit the accompanying copy of the Orders of Government, No. 2261, dated 17th ultimo and of its enclosure, and with reference thereto, to request that you will enjoin on your subordinates the necessity for their observing strictly the Rules therein laid down for amending the existing system of counter-signature by public Officers of plans and other documents relating to public buildings.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 2261, dated 17th December, 1845.

I am directed by the Hon'ble the Deputy Governor of Bengal to transmit for the Sudder Board's information, and for communication to the several Revenue Authorities throughout the Lower Provinces, the accompanying copy of a letter No. 2207, this day addressed to the Military Board.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE MILITARY BOARD.

No. 2207, dated 17th December, 1845.

Circular, No. 657. Jan. 9, 1846.

It was deemed advisable to invite the opinions of the Civil Authorities before coming to a final determination in regard to Lieutenant Colonel Garstin's suggestion for amending the existing system of countersignature by Civil Officers, of plans and other documents relating to public works; and I am now directed by the Deputy Governor of Bengal to state for the information of your Board, that the majority of the Officers so consulted concur in the view expressed in your letter No. 8243, of the 18th April last, as to the expediency of allowing such Officers an opportunity of offering remarks regarding public works connected with their respective Departments.

2. Such a check, his Honor doubts not, is useful, especially in regard to works executed at stations seldom visited by the Executive Engineers. Adverting, however, to the misapprehension so generally prevalent among Civil Officers in regard to the object of countersignatures, (which are deemed by some as implying a tacit approbation or confirmation of the statements contained in the documents to which they are affixed,) his Honor desires that the present mode of obtaining such attestations be discontinued, and that a separate heading be introduced in all documents requiring countersignature, for the remarks, if any, of Civil functionaries, and when they have none to make, for the simple record of the fact. But whether any observations are recorded by Civil Officers or not, they will be given to understand distinctly, that no papers are to be unnecessarily detained by them, and for the purpose of ascertaining upon whom the blame of delay may rest, the Executive Engineers should be required invariably to note the dates of despatch, and Civil Officers those of receipt and return.

3. Orders to this effect will be issued to the Heads of Departments under this Government, and your Board are requested to address corresponding instructions to the Executive Engineers within the same circle.

No. DCLVIII.

TO THE COMMISSIONERS OF REVENUE.

January 29, 1846.—No. 4.

No. 658. Misc. Dept.

Rule in regard to grant of rewards to Masters of Vernacular Schools, out of the schooling fees.

I AM directed by the Sudder Board of Revenue to transmit the accompanying copy of a letter from Government, No. 46, dated the 21st instant, and to request that you will instruct the several Collectors of your Division to observe the Rule therein indicated, respecting the further remuneration of the Masters of the Government Vernacular Schools from the amount proceeds of the schooling fees.

Circular, No. 658. Jan. 29, 1846.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 46, dated 21st January, 1846.

With reference to the accompanying copy of a letter received from the Officiating Collector of Backergunge, No. 311, dated the 11th ultimo, I am directed to state for the information of the Board, that the Hon'ble the Deputy Governor has no objection to the schooling fees realized from the Vernacular Schools being given to the Masters; but they ought to be in the first instance accounted for to the Collectors, and afterwards granted to the Masters under the orders of the Board, either in whole or in part, as reward for the diligent and successful discharge of their duties.

No. DCLIX.

TO THE COMMISSIONERS OF REVENUE.

No. 659. Misc. Dept. Harvest Reports instituted.

February 5, 1846.—No. 5.

I AM directed by the Sudder Board of Revenue to append hereto a copy of a letter, No. 43, dated the 21st ultimo, from Under Secretary Mr. Beadon, and of the Despatch, (No. 14 dated the 3rd ultimo) from the Hon'ble the Court of Directors therewith received, directing the transmission to them of annual* Reports on the prospects of the harvest in the Lower Provinces of this Presidency.

2. You will be pleased to issue the necessary instructions to your subordinates. The most suitable period of the year for collecting the desired information will be, as it seems to the Board, the harvest time. They have, however, with the view of ascertaining more precisely the nature and extent of the enquiries to be made, solicited the Government to obtain from the Bombay Authorities a memorandum of the Rules in force at that Presidency on this subject, and when these have been received, the Board will instruct you further.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 43, dated January 21st 1846.

I am directed by the Hon'ble the Deputy Governor of Bengal to forward the accompanying copy of a Despatch, No. 14, from the Hon'ble the Court of Directors, dated the 3rd ultimo, and to request that reports of the nature indicated therein

* Altered to half yearly, C. O. 4th May, 1846, No. 12.

may be called for from the several Revenue Authorities, including the Commissioners of Chittagong, Assam, Arracan and Tenasserim Provinces, and the Governor General's Agent, South West Frontier, and annually submitted by the Board in a general form, for the information of the Honorable Court.

Circular, No. 659. Feb. 5, 1846.

DESPATCH OF THE COURT OF DIRECTORS.

No. 14 of 1845, dated 3d December.

1. We think it desirable that your Government should furnish us with reports similar to those which we now receive from the Presidency of Bombay on the prospects of the harvest in each year, so as to enable us to form an opinion of the probable extent of the produce. We accordingly desire that you will cause instructions to be issued to the local Authorities to submit, at the most suitable period of the year, such information as may enable the Board of Revenue to prepare a general report on the state of the weather and crops, for transmission to us.

2. It is not our wish that any close investigation should be made with the view of ensuring entire and complete accuracy in these Returns, as we are aware that considerable objections might attend their having recourse to the agency of the inferior native Officers in the interior of the country for such purpose, but we are desirous of receiving from time to time such general information as to the actual or expected results of the harvests as it may be in the power of the Collectors and their assistants to afford.

No. DCLX.

TO THE COMMISSIONERS OF REVENUE.

March 9, 1846.—No. 6.

No. 660. Misc. Dept. Rules for appointment and pay of Masters of Vernacular Schools.

UNDER instructions from Government, and in continuation of the Circular Orders of the dates and Nos. cited in the margin, I am directed by the Sudder Board of Revenue to transmit for the information and guidance of yourself and your subordinates, the annexed Rules relative to the appointment and pay of Teachers for the Government Vernacular Schools.

No. 1 dated 23d January, 1845.
No. 99 .... 15th September, ,,
No. 117 .... 18th November, ,,

RULE 1.

The Masters of the Government Vernacular Schools will be appointed by Collectors of Districts, subject to the approval and confirmation of Commissioners of Divisions.

Circular, No. 660. March 9, 1846.

	1st. Grade	2d. Grade	3d. Grade	Total.
Patna, ...	3	4	7	14
Bhaugulpore, ...	3	5	9	17
Moorshedabad, ...	3	5	9	17
Dacca, ...	3	4	8	15
Jessore, ...	4	6	9	19
Cuttack, ...	2	4	5	11
Chittagong, ...	2	2	4	8
Total,....	20	30	51	101

RULE 2.

Commissioners will determine the grade and salary of each Master appointed in their respective Divisions, and will take care that the number of Masters in each grade does not exceed the number fixed by orders of Government, dated 27th August, 1845. They will inform the Civil Auditor of their proceedings under this Rule.

RULE 3.

Collectors will sign and forward to the Civil Auditor the monthly salary bills of School Masters appointed in their respective Districts. These bills will, if correct, be passed by the Civil Auditor, and returned to the Collectors, payable at the local Treasury from the General Education Fund.*

No. DCLXI.

TO THE COMMISSIONERS OF REVENUE.

March 20, 1846.—No. 8.

No. 661. Misc. Dept.

Houses, trees and other real property of tenants cannot be distrained or sold on account of rent; and sale in execution of summary decrees of such property, situated on any other land than that to which the decrees relate, declared to be illegal.

1. Can Landholders and other persons vested with the power of distraint, distrain and sell the houses, trees and other real property of their tenants on account of rent?

2. In the execution of a summary decree for rent, are houses and trees, or other real property not included in the jote or other tenure from which the arrear is due liable to sale?

THE opinion of the Sudder Board of Revenue having been sought in respect to the questions noted on the margin, I am directed, as they are given to understand that a great diversity of practice prevails upon the subject, to communicate to you that the Board consider Distrainers incompetent to distrain and sell the houses, trees and other real property of their tenants on account of rent; and they also view as illegal the sale, in execution of a summary decree for rent, of houses and trees, or other real property† situated on any other land than the tenure on which the default has occurred, and on account of rent of which decree has passed.

* By orders of Government, passed in July, 1845, it is directed that this Fund shall be credited with the unexpended surplus of the Schooling fees.

† The only real property saleable is the Talook or tenure itself, provided it be transferable by sale or otherwise. C. O. 13th July, 1846, No. 18.

No. DCLXII.

TO THE COMMISSIONERS OF REVENUE.

March 24, 1846.—No. 9.*

No. 662.
MISC. DEPT.
Injunction to clear Lakhiraj file before close of year, and institution of new suits without Board's sanction, interdicted.

IN continuation of Circular Order No. 16, dated the 18th August, 1845, issued from this Office relative to cases pending under Regulations II. of 1819, and III. of 1828, I am directed by the Sudder Board of Revenue to annex hereto an extract (para. 5) of a letter [No. 162, dated the 4th instant,] from Government upon the subject, to the orders contained in which you will be pleased to give immediate effect.

EXTRACT FROM A LETTER FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, IN THE REVENUE DEPARTMENT.
No. 162, dated 4th March, 1846.

Para. 5. For this end, the Board are requested to direct the several Commissioners of Revenue to examine carefully in person all the cases on the file of each subordinate, and to put an immediate stop to the proceedings in every case in which there is not the very clearest possible primâ facie evidence of the right of Government to assess; to require the Collectors to bring all the remaining cases to a decision, and clear their respective files before the close of the present year, and to prohibit them from instituting any further suits for the resumption of alienated revenue, without the Board's previous sanction obtained in each case.

No. DCLXIII.

TO THE COMMISSIONERS OF REVENUE.

March 24, 1846.—No. 10.

No. 663.
MISC. DEPT.
No charges connected with Vernacular Schools, except salaries of Teachers, will be defrayed by Government.

I AM directed by the Sudder Board of Revenue to transmit for your information, and for communication to your subordinates, the accompanying copy of a letter from Mr. Under Secretary Beadon, No. 234, dated the 11th instant, intimating that Government will defray no charges connected with the Vernacular Schools except the salaries of the Teachers.

* These Orders not applicable to Lakhiraj suits under Section 30, Regulation II. of 1819, nor to Chur cases. See C. O. 23rd July, 1846, No. 20.—No new suits to be instituted till further orders. C. O. 28th March, 1851, No. 9, lithographed series.

Circular, No. 663. March 24, 1846.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 234, dated March 11th, 1846.

I have the honor, by direction of the Hon'ble the Deputy Governor, to acknowledge the receipt of your letter No. 62, dated the 23d ultimo with enclosures, requesting to be informed how the contingent expenses of the Government Vernacular Schools should be defrayed, and in reply to state that the Government will defray no charges connected with the Vernacular Schools, except the salaries of the Masters. The one anna schooling fee is to be appropriated to the remuneration of the Masters, according to the instructions contained in my letter of the 21st January last.

No. DCLXIV.

TO THE COMMISSIONERS OF REVENUE.

No. 664. Misc. Dept. Practice of Zemindars in delegating to Commissioners under Act I. of 1839, powers and duties pertaining to themselves in cases of distraint, declared to be illegal.

April 3, 1846.—No. 11.

THE Commissioner of Bhaugulpore having attracted the attention of the Sudder Board of Revenue to some irregular practices of the Zemindars of his Division, in connection with the provisions of Sections 2 and 3, Regulation VII. of 1799, and Section 13, Regulation V. of 1812, they have directed me to forward to you herewith a copy of that Officer's communication, No. 518, of the 17th ultimo upon the subject, and of their reply thereto of this date, in order that the practices therein alluded to, if existing in your Division, may be put a stop to.

FROM THE COMMISSIONER OF THE 12th OR BHAUGULPORE DIVISION, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 518, dated March 17th, 1846.

I have the honor to report for the information and orders of the Sudder Board of Revenue, that it appears to be generally the practice in this Division for Zemindars and other Landholders, to delegate to the Commissioner appointed under Act I. of 1839, the duties and powers which pertain to *themselves* under Sections 2 and 3, Regulation VII. of 1799, and Section 13, Regulation V. of 1812, that is, instead of serving defaulting tenants with the written demand prescribed by the last mentioned Regulation, and afterwards distraining the defaulting tenant's property through *their own agents**, they make formal application on eight anna stamped paper to the Commissioner appointed under Act I. of 1839, who thereupon deputes a peon on two annas a day to serve the demand and make the attachment, and when this is done, another peon on two annas a day is appointed to give notice of the sale. In

* The agent to be duly appointed under Act I. of 1839. See C. O. 13th July, 1846, No. 18.

Circular, No. 664. April 3, 1846.

some instances, the application is presented through a Mokhtar, whose power of attorney is also written on an eight annas stamp.

2. It appears to me that by this practice the tenants are burdened with an unnecessary and illegal charge; the aggregate of which in not a few instances may exceed the amount of the arrear, and thereby put it out of the defaulter's power to discharge the demand, or furnish adequate security to contest its justness.

3. I therefore solicit the instruction of the Board regarding the prohibition of all such unauthorized charges in future.

FROM THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE COMMISSIONER OF REVENUE FOR THE DIVISION OF BHAUGULPORE.

No. 55, dated 3rd April, 1846.

Having placed your letter, No. 518, of the 17th ultimo, before the Sudder Board of Revenue, I am directed to communicate, in reply, that the practices pointed out therein being clearly illegal, and open to the objection you notice, must at once be prohibited, and you are accordingly requested to take the necessary measures for putting a stop to them in your Division; which you might have done without referring to the Board.

No. DCLXV.

TO THE COMMISSIONERS OF REVENUE.

May 4, 1846.—No. 12.

No. 665. Misc. Dept. Half yearly Reports on state of weather and crops.

WITH reference to the 2nd paragraph of the Circular letter issued from this office, under date the 5th February last, No. 5, on the subject of the annual Reports on the prospects of the harvest in the Lower Provinces of this Presidency, desired by the Honorable the Court of Directors; I am directed by the Sudder Board of Revenue to communicate for your further information and guidance, that in the Bombay Presidency, reports are submitted twice every month from each Revenue Commissioner of the state of the crops and the prospects of the season in his Division.

2. These reports commence in June and end in September or October, at which latter period the monsoon terminates,—no important alteration in the prospects of the season being usually experienced after the 1st November, although the second crop is not cut in many Districts until February or March.

Circular, No. 665. May 4, 1846.

3. The reports of the Commissioners are condensations of the reports of the several Collectors, and notice the fall of rain, the state of the weather, the progress of agricultural labours, and the state and out-turn of the crops.

4. It will not be necessary for you, or for the Collectors, to furnish bi-monthly reports. It will be sufficient if half yearly reports* are submitted, and for these you will prescribe such dates for the observance of Collectors, as are most suitable to the circumstances of your Division, intimating to the Board the dates you may fix.

No. DCLXVI.

TO THE COMMISSIONERS OF REVENUE.

No. 666. Misc. Dept. Interest on Government Promissory Notes deposited in General Treasury as security, will be drawn by Sub-Treasurer on requisition of public Officers.

May 22, 1846.—No. 13.

WITH reference to Circular Order No. 19, dated the 22d September last, I am directed by the Sudder Board of Revenue to intimate for your information, and for communication to the Authorities subordinate to you, that the Sub-Treasurer has been empowered by Government to act on the requisitions of public Officers, without the special intervention of the Government, in drawing interest on Government Promissory Notes, deposited by them in the General Treasury as security for the performance of official duties by their subordinates.

No. DCLXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 667. Misc. Dept. Sums realized by sale of Books to pupils of Vernacular Schools to be remitted to Book Agent.

May 30, 1846.—No. 15.

I AM directed by the Sudder Board of Revenue to request, under instructions from Government, that you will direct the Collectors subordinate to you to remit to the Book Agent without delay, all sums now in hand, or which may hereafter be realized by the sale of Books to the pupils of the Vernacular Schools.

* Forms for these reports prescribed. C. O. 1st April, 1847, No. 5.—For detailed instructions in drawing up the reports, see C. O. 7th March, 1849, No. 6.

No. DCLXVIII.

TO THE COMMISSIONERS OF REVENUE.

June 20, 1846.—No. 16.

No. 668.
MISC. DEPT.
Khas Muhal Registration Statements abolished.

As it appears not to be generally understood, I am directed by the Sudder Board of Revenue to intimate to you, that the Khas Muhal Registration Statements instituted by their Circular letter No. 22, bearing date the 20th of August, 1833, have been dispensed with, and need not be kept up in the several Collectorates.

No. DCLXIX.

TO THE COMMISSIONERS OF REVENUE.

June 26, 1846.—No. 17.

No. 669.
MISC. DEPT.
Modification of Rule for payment of fees to Government Pleaders at Special Commissioner's and Sudder Courts.

I AM directed by the Sudder Board of Revenue to instruct you, in modification of paragraphs 3 and 4 of their Circular No. 14, dated the 11th July, 1845, that in future bills of fees payable to the Government Agent at the Special Commissioner's Court and to the Government Pleader at the Sudder Court, are to be submitted for their sanction, previous to the disbursement of the fees

No. DCLXX.

TO THE COMMISSIONERS OF REVENUE.

July 13, 1846.—No. 18.

No. 670.
MISC. DEPT.
Agency for sale of distrained property—application to Sudder Court for bringing tenures to sale under summary awards not necessary.

To obviate the risk of misapprehension, I am desired by the Sudder Board of Revenue to instruct you, with reference to their Circular No. 8, dated the 20th March last, that Zemindars and other persons vested with the power of distraining for rent, are not authorized themselves to sell distrained property, or to employ any agency for that purpose excepting a person duly appointed under Act No. I. of 1839; and further, that the only real property which can be brought to sale in satisfaction of a summary decree for arrears of rent is the Talook or other tenure from which the arrear is due, provided by the title deeds or established usage such tenure be transferable by sale or otherwise.

Clause 7, Section 15, Regulation VII. of 1799.
Clause 4, Section 18, Regulation VIII. of 1819.

Circular, No. 670. July 13, 1846.

2. The Board desire me to take this opportunity of pointing out to you, with reference to the 3d para. of their Circular No. 16, dated the 19th June, 1834, that an application to the Dewanny Adawlut is not now necessary for bringing tenures to sale in satisfaction of summary awards for arrears of rent which may have accrued thereon, the power of making such sales having been transferred to Collectors since the date of their abovementioned Circular, by Act VIII. of 1835.

No. DCLXXI.

TO THE COMMISSIONERS OF REVENUE.

No. 671. Misc. Dept.

C. O. 24th March, 1846, No. 9, not applicable to Chur cases, nor to Lakhiraj cases under Sec. 30, Reg. II. of 1819.

July 23, 1846.—No. 20.

As a diversity of opinion appears to prevail in regard to the application of para. 5 of the orders of Government No. 162, dated the 4th March last, communicated to you with the Circular No. 9, issued from this office on the 24th idem, I am directed by the Sudder Board of Revenue to explain that the orders in question relate only to Lakhiraj suits and not also to Chur cases. They do not however include Government Lakhiraj suits under Section 30, Regulation II. of 1819, which are for rent not Revenue.

2. With respect to Chur cases you are referred to the Board's Circular of the 2nd January last, No. 1.

No. DCLXXII.

TO THE COMMISSIONERS OF REVENUE.

No. 672. Misc. Dept.

The latest date in Sept. falling within Dusserah vacation, date to be postponed till opening of Collector's office, and notification in Judge's Court under Sec. 6 to be affixed on opening of Civil Court.

August 3, 1846.—No. 19.*

As the 28th of September next, one of the latest dates for the payment of arrears of Revenue under Act I. of 1845, falls within that portion of the Dusserah vacation commencing with the 25th of September and ending with the 2nd of October following, during which the offices of the several Collectors will be closed, I am desired by the Sudder Board of Revenue to intimate that the first open day after the expiration of the holidays, viz. the

* Though this Circular has immediate reference to a *particular occasion*, yet, as involving principles generally applicable on *all* occasions of the latest date of payment falling on or within holidays, it is here inserted.

3rd* of October, should be taken as the latest date of payment in lieu of the 28th of September preceding.

Circular, No. 672. Aug. 3, 1846.

2. On the same principle, whenever any of the latest dates of payment falls on a Sunday or other close holiday, the first open day thereafter should be taken to be the latest date.

3. You are referred also to the Board's Circular No. 18, dated the 23rd August, 1845. As the Civil Courts will be closed from Thursday the 17th September to Thursday the 22nd of October, the notification to be affixed in the Court of the Judge of the District should not be issued until the opening of the Courts on Friday the 23rd of October.

Vide Section 6, Act I. of 1845.

No. DCLXXIII.

TO THE COMMISSIONERS OF REVENUE.

August 3, 1846.—No. 21.

No. 673. Misc. Dept. Portions of Estates cannot be legally attached under Sec. 26, Reg. V. of 1812, though they may, under Cl. 2, Sec. 5, Reg. II. of 1806. Means to be taken for withdrawal of illegal attachments.

THE Sudder Board of Revenue having reason to believe that Collectors hold portions of Estates in attachment under Section 26, Regulation V. of 1812, I am directed to instruct you that that Law does not authorize, and Construction No. 717 of the Sudder Court is opposed to such attachments.

2. You will therefore be pleased to direct the Collectors of your Division in whose Districts such attachments may exist, to address the Judge on the subject, pointing out their illegality, and requesting that they may be withdrawn.

3. You will observe that in all cases of this description, where the Collector acts as the Executive Officer of the Court, and is not a party concerned in the case, if he sees reason to object to any order of the Judicial Authorities, his proper course is not to move the Court by petition or through the Government Pleader, as appears to be the present practice, but to address it by letter or proceeding; and if dissatisfied with the views held by the local Courts, to refer the question, through the Judge, to the Sudder Dewanny Adawlut for decision.

4. The Civil Courts are, however, competent to order the Revenue Authorities to attach† a portion of an Estate under the provisions of Clause 2,

* It was afterwards notified in the Calcutta Gazette that the proper date was the 7th October.

† Regarding the legality of farming attached Estates, see opinion of Sudder Court circulated on 19th March, 1850, No. 16; and for the management of Estates which may legally be retained under attachment, see Rules circulated on 14th March, 1851, No. 6. An annual Return of attached Estates instituted by C. O. 31st May, 1850, No. 31.

Circular, No. 673. Aug. 3, 1846.

Section 5, Regulation II. of 1806. This has been ruled (and the Board have no doubt correctly ruled) in a letter No. 1138, dated the 11th July, 1845, from the Register of the Sudder Dewanny Adawlut to the Judge of Cuttack, and in such cases of attachment, the entire Estate is exempted under Section 10, Act I. of 1845, from sale for arrears of Revenue until after the close of the year.

No. DCLXXIV.

TO THE COMMISSIONERS OF REVENUE.

No. 674. Misc. Dept.

Forms of processes in summary suits to be served on parties residing in Calcutta, and mode of serving them.

August 12, 1846.—No. 22.

It having been ruled that the Office of a Collector, quoad the trial of summary suits for arrears or exactions of rent under Regulation VII. of 1799, as modified by Regulations VIII. of 1831 and IX. of 1833, is to be considered a Court within the intent of the 1st Section of Act XXIII. of 1840, I am desired by the Sudder Board of Revenue to instruct you on the subject of the said Act as follows.

2. Every process in a summary suit is to be forwarded in an envelope to the address of the Deputy Sheriff of Calcutta, either by dâk, or by the hands of a peon or other public officer, as may be most convenient, with a letter drawn up conformably to the annexed form marked A.

3. All subordinate Revenue Officers empowered to try summary suits, will submit the processes of their Courts in such suits which may require execution under Act XXIII. of 1840, to the Collector, to be by him forwarded, in the prescribed manner, to the Deputy Sheriff.

4. All processes are to be drawn up in the annexed forms,* numbered 1 to 6, or agreeably to such other forms as may from time to time be circulated by the Sudder Board of Revenue.

5. Collectors will be careful that the processes they forward are drawn up conformably to these Rules.

6. The party at whose requisition any witness may be summoned, must be prepared to pay to the witness such sum for his expences as the Judges of Her Majesty's Supreme Court may consider reasonable and proper.

* Forms Nos. I. and IV. altered with approval of Advocate General. See C. O. 30th June, 1848, No. 13.

7. Any money that it may be requisite to send to the Deputy Sheriff, is to be forwarded by a bill on the General Treasury.

Circular, No. 674. Aug. 12, 1846.

A.

(FORM OF LETTER TO DEPUTY SHERIFF.)

I beg leave to enclose you (here mention the description of process) which I request you will have the goodness to present to the Judges of Her Majesty's Supreme Court conformably to Act XXIII. of 1840.

2. On your intimating to me the expenses of serving this process, the amount will be forwarded to you by a bill on the General Treasury, and a person will attend hereafter (or a person accompanies this letter) to point out the parties.

No. I.*

DUSTUCK OR WARRANT FOR THE ARREST OF THE DEFENDANT.

Clause 3, Section 15, Reg. VII. of 1799.

To Nuzzur Ally, Nazir of the Collector's Office for the District of Nuddeah.

Whereas Baboo Kalachand of Santipore, has instituted a suit in this Court against Sheik Goomanee, of Durrumtollah, in the Town of Calcutta, under the provisions of Regulation VII. of 1799, for the recovery of arrears of rent, to the amount of Rupees 100, you are hereby authorized and commanded to arrest the said Defendant; and unless he pay the above demand, together with all the costs of this process, within 24 hours from the service of the same, you will convey him to this Court. Provided, however, that if the Defendant shall, by a written application, request a longer period than 24 hours to adjust the demand against him, and the Plaintiff shall, by a written superscription or endorsement on such application, acquiesce therein, you will delay execution of this Warrant accordingly; and whenever the Plaintiff shall in writing declare himself satisfied and desire the Warrant to be withdrawn, you will immediately withdraw the same on payment by the Defendant of all costs of the process. In this fail not. Dated this 10th day of August, 1846.

(Signed) A. B.

Collector, or Deputy Collector, or Assistant, or Uncovenanted Deputy Collector, as the case may be.

No. II.

PROCLAMATION FOR THE ATTENDANCE OF THE DEFENDANT.

Clause 3, Section 18, Reg. VIII. of 1819.

In the Court of the Collector for the District of Nuddeah.

To Sheik Goomanee, of Durrumtollah, in the Town of Calcutta.

Whereas Baboo Kalachand of Santipore, has instituted a suit against you in this Court, under the provisions of Regulation VII. of 1799, for the recovery of

* See revised form appended to C. O. 30th June, 1848, No. 13.

Circular, No. 674. Aug, 12, 1846.

arrears of rent amounting to Rupees 100, and whereas a Warrant was duly issued for your arrest, and whereas it appears from the return of the Nazir (or from the return of the Deputy Sheriff of Calcutta) that after diligent search you were not to be found, and that the said Warrant could not therefore be executed upon you according to the exigence thereof:—Proclamation is therefore hereby made agreeably to Clause 3, Section 18, Regulation VIII. of 1819, that this Court, after fifteen days from the date hereof, will proceed to a summary investigation of the above demand against you, and in case of your non-attendance, will pass judgment summarily upon the documents and proofs that may be exhibited by the Plaintiff ex-parte.

Given under my hand and the seal of this Court, this 20th day of August, 1846.

(Signed) A. B.,
Collector, or Deputy Collector, &c. as before.

No. III.

SUBPŒNA.

Section 4, Reg. XIV. of 1824.

In the Court of the Collector of the District of Nuddeah.

Baboo Kalachand, of Santipore,
Plaintiff,

Versus

Sheik Goomanee, of Durrumtollah, in the Town of Calcutta,
Defendant.

To Sheik Mungloo, of Durrumtollah, in the Town of Calcutta.

Whereas your attendance is required to give evidence on behalf of the Plaintiff (or of the Defendant) in the above cause, you are hereby required personally to appear before this Court on the 1st September, 1846, for that purpose.

Given under my hand and the seal of this Court, this 24th day of August, 1846.

(Signed) A. B.
Collector, or Deputy Collector, &c. as before.

No. IV.*

Section 4, Reg. XIV. of 1824.

WARRANT FOR THE APPREHENSION OF A WITNESS.

To Nuzzur Ally, Nazir of the Collector's Office for the District of Nuddeah.

Whereas Sheik Mungloo, of Durrumtollah, in the Town of Calcutta, was duly subpœnaed on the 24th day of August, 1846, to give evidence on behalf of Baboo Kalachand of Santipore, Plaintiff, and whereas Sheik Edoo peadah has declared to the due service of the said subpœna, and whereas the said Sheik Mungloo has neglected and refused to appear according to the exigence of the subpœna; you are hereby authorized and commanded to apprehend the said Sheik Mungloo and

* See revised form appended to C. O. 30th June, 1848, No. 13.

produce him before this Court. In this fail not. Dated this 18th day of September, 1846.

Circular, No. 674. Aug. 12, 1846.

(Signed) A. B.

Collector, or Deputy Collector, &c. as before.

No. V.

WRIT OF EXECUTION AGAINST THE PERSON.

Section 20, Reg. VII. of 1831.

To Nuzzur Ally, Nazir of the Collector's Office for the District of Nuddeah.

Whereas in the suit instituted by Baboo Kalachand of Santipore, Plaintiff, against Sheik Goomance, of Durrumtollah, in the Town of Calcutta, Defendant, for the recovery of arrears of rent, the sum of Rupees 100 has been adjudged to be due to the said Plaintiff, with interest at 12 per cent. per annum to the day of payment, which to this date amounts to Rupees 10, and 15 Rupees for costs of suit, amounting to Rupees 125; (or the sum of Rupees 50 has been awarded to the said Defendant as costs and damages;) and whereas the said Defendant (or the said Plaintiff) has failed to liquidate the award against him; these are to command you to apprehend the said Sheik Goomanee, Defendant (or the said Baboo Kalachand, Plaintiff), and unless the said Sheik Goomanee (or the said Baboo Kalachand) shall forthwith pay to you the said sum of Rupees 125, (or the said sum of Rupees 50,) together with the costs of this process, to produce him before this Court, to be dealt with according to Law.

Given under my hand and the seal of this Court, this 15th day of Sept. 1846.

(Signed) A. B.

Collector, or Deputy Collector, &c. as before.

No. VI.

WRIT OF EXECUTION AGAINST THE EFFECTS.

Section 20, Reg. VIII. of 1831.

To Nuzzur Ally, Nazir of the Collector's Office for the District of Nuddeah.

Whereas in the suit instituted by Baboo Kalachand of Santipore, Plaintiff, againt Sheik Goomanee, of Durrumtollah, in the Town of Calcutta, Defendant, for the recovery of arrears of rent, the sum of Rs. 100 has been adjudged to be due to the said Plaintiff, with interest at 12 per cent. per annum to the day of payment, which to this date amounts to Rs. 10, and 15 Rs. for costs of suit, amounting to Rs. 125, (or the sum of Rs. 50 has been awarded to the said Defendant as costs and damages,) and whereas the said Defendant (or the said Plaintiff) has failed to liquidate the award against him; these are to command you to levy the said sum of Rs. 125, (or the said sum of Rs. 50,) together with the costs of process, by distress and sale of the goods and chattels of the said Sheik Goomanee, Defendant) (or the said Baboo Kalachand, Plaintiff,) and you are hereby further commanded to certify to me what you shall do by virtue of this Writ.

Given under my hand and the seal of this Court at Nuddeah, this 20th day of Sept. 1846.

(Signed) A. B.

Collector, or Deputy Collector, &c. as before.

No. DCLXXV.

TO THE COMMISSIONERS OF REVENUE.

No. 675.
MISC. DEPT.
Periodical statements of Collectors to be submitted to Accountant in time to enable that Officer to close his accounts on certain specified dates.

September 23, 1846.—No. 25.

I AM directed by the Sudder Board of Revenue to transmit herewith for your guidance and for communication to your subordinates, the accompanying copy of an order of Government (No. 2390, dated the 16th instant) and of its enclosures, relative to the submission of the several Periodical statements to the Accountant to Government, in sufficient time to enable that Officer to close the accounts on certain dates therein specified.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SUDDER BOARD OF REVENUE.

No. 2390, dated September 16, 1846.

I am directed by the Hon'ble the Deputy Governor of Bengal to transmit for your information, the accompanying copy of an extract, No. 303, from the proceedings of the Government of Bengal, in the Financial Department, dated the 21st ultimo, and of its enclosures, and to request that you will issue the necessary instructions to the Officers subordinate to you, to prepare and forward to the Accountant to the Government of Bengal, the Accounts of their departments in time to enable the Accountant to close the public Accounts on the dates specified in the memorandum, which forms an enclosure in the extract.

EXTRACT FROM THE PROCEEDINGS OF THE HONORABLE THE DEPUTY GOVERNOR OF BENGAL, IN THE FINANCIAL DEPARTMENT, UNDER DATE THE 21ST AUGUST, 1846.

Read a letter from the Accountant to the Government of Bengal, dated the 12th instant, forwarding a memorandum of Returns due to the several branches of his office on the 31st ultimo.

Read the reply thereto, dated the 21st instant.

Read again the Resolution in this Department, under date the 19th June last, specifying the dates on which the departmental Accounts of Bengal may be conveniently closed, and directing that the Accountant be instructed to observe those dates carefully in future, and to submit an explanatory report on the cause of delay in every instance in which they may not be adhered to punctually.

Order.

Ordered that a copy of the Resolution above adverted to, together with extract
Para. 1. from the Hon'ble Court's Despatch to the Government of India, No. 18, dated the 23rd September, 1845, therein quoted, and a copy of the letter from this Department to the Accountant to the Government of Bengal, No. 302, dated the

21st instant, be forwarded to the Secretary to the Government of Bengal, with a view to the adoption of measures for expediting the transmission to the Accountant of Returns from officers under the control of the Government of Bengal, whose accounts that Officer may find it necessary to report to the Bengal Office to be in arrear.

Circular, No. 675. Sept. 23, 1846.

RESOLUTION, DATED JUNE 19, 1846.

The Hon'ble the Deputy Governor of Bengal observes that under the Resolution of the Government of India in the Financial Department, dated the 15th March, 1843, the dates fixed for the dispatch to the Government of India of the Financial Returns of the several Presidencies are as follows:

Sketch Estimate of each year by 31st July of each year.

Regular Estimate ..... by 31st December.

Actual Accounts ..... by 28th February of the following year.

These dates, he understands from the memorandum noted in the margin, have been carefully observed by the Offices of Account under the Governments of Madras and Bombay, and not materially exceeded by the Accountant in the North Western Provinces. His Honor is aware that the Bengal Accounts, from embracing not only the Receipts and Disbursements of the Government of Bengal, but those of a general character occurring at all the Presidencies under the control of the Government of India, cannot be closed on so early a date as the Returns from the other Presidencies, but he considers that the best way of accelerating the preparation of the General Account made up in Bengal, is to expedite the completion of the Departmental Accounts, and he is informed that these latter may be conveniently closed on the dates specified in the accompanying Memorandum. The Deputy Governor therefore resolves that the Accountant be instructed to observe these dates carefully in future, and to submit an explanatory report on the cause of delay in every instance in which they may not be adhered to punctually.

Dates of dispatch to Government of India.

	Sketch Estimate. 1844-45.	Regular Estimate. 1844-45.	Actual Accounts. 1844-45.
Bengal, ...	22nd Augt. 1844.	3rd Feb. 1845.	8th June, 1846.
Agra, ...	16th Augt. 1844.	29th Jan. 1845.	27th March, 1846.
Madras, ...	23rd July, 1844.	23rd Dec. 1844.	21st Feb. 1846.
Bombay, ...	31st July, 1844.	26th Dec. 1844.	23rd Feb. 1846.

Ordered, that a copy of the foregoing Resolution and of the Memorandum annexed thereto, together with a transcript of the Hon'ble Court's Despatch to the Government of India, No. 18, dated the 23rd September, 1845, be forwarded to the Accountant to the Government of Bengal for his information and guidance.

Circular, No. 675. Sept. 23, 1846.

MEMORANDUM OF THE DATES ON WHICH THE ACCOUNTS OF RECEIPTS AND DISBURSEMENTS OF THE UNDERMENTIONED DEPARTMENTS UNDER THE ACCOUNTANT OF BENGAL CAN BE CLOSED.

	Date of closure of last Abstract.	Date of closure of Account.
Government Agency,	31st July of each year.	31st January of each year.
Savings Bank,	31st July.	
Mint,	31st August.	
Stamps,	30th September.	
Post Office,		
Judicial,	30th November.	
Land Revenue,		
Abkaree,	31st October.	
Sayer,		
Customs,		
Salt,	31st October.	
Opium,		
Marine,		
Civil Buildings,	30th November.	
Eastern Settlements,	30th September.	

EXTRACT FROM A LETTER FROM THE HON'BLE THE COURT OF DIRECTORS, ADDRESSED TO THE GOVERNMENT OF INDIA, IN THE FINANCIAL DEPARTMENT, No. 18, DATED 23RD SEPTEMBER, 1845.

	Bengal.		*North Western Provinces.*	
	Statement of Actual Receipts and Disbursements.	Regular Estimate.	Statement of Actual Receipts and Disbursements.	Regular Estimate.
1835-36	21st May, 1838.	24th April, 1837.	30th Oct. 1839.	
1836-37	8th June, 1839.	19th May, 1838.	28th Feb. 1839.	
1837-38	24th Feb. 1840.	13th April, 1839.	21st Sept. 1839.	
1838-39	11th Feb. 1841.	6th July, 1840.	27th July, 1840.	8th Feb. 1840.
1839-40	11th Dec. 1841.	14th Dec. 1840.	7th July, 1841.	5th Dec. 1840.
1840-41	13th Jan. 1843.	11th Feb. 1842.	15th Nov. 1842.	17th Oct. 1841.
1841-42	11th Dec. 1843.	12th April, 1843.	11th June, 1844.	10th March, 1843.
1842-43	11th Nov. 1844.	13th March, 1844.	17th Feb. 1845.	11th June, 1844.
1843-44	Not yet received.	13th May, 1844.	3rd July, 1845.	9th June, 1845.
1844-45	Not yet received.	16th May, 1845.	Not yet received.	

1. In the margin are exhibited the dates at which the several Financial Statements of the Presidency of Bengal and the North Western Provinces have been received by us, commencing with those relating to the year 1835-36.

The importance of our being supplied with early and ample information regarding Indian Finance must be evident to you, and we desire that you take into your immediate consideration the adoption of such measures as may enable you in future to furnish us with the similar statements at an earlier period than that which has hitherto been the custom.

Statement of Quick and Dead Stock.

	Bengal.		*N. W. Provinces.*
30th April,	1836.	15th July, 1839.	May, 1838.
,,	1837.	18th Augt. 1840.	13th March, 1839.
,,	1838.	13th May, 1841.	Feb. 1840.
,,	1839.	23rd Augt. 1842.	11th Dec. 1840.
,,	1840.	9th Augt. 1843.	18th Jan. 1842.
,,	1841.	12th July, 1844.	18th Jan. 1843.
,,	1842.	26th Augt. 1845.	15th April, 1844.
,,	1843.	Not yet received.	29th April, 1845.
,,	1844.	Not yet received.	Not yet received.

Comparative Statement of Bengal Debt.

On 30th April	1835	and 30th April,	1836.	12th April, 1839.
,,	1836	,,	1837.	17th Augt. 1840.
,,	1837	,,	1838.	31st March, 1841.
,,	1838	,,	1839.	19th Jan. 1842.
,,	1839	,,	1840.	17th March, 1843.
,,	1840	,,	1841.	14th Nov. 1843.
,,	1841	,,	1842.	11th Dec. 1843.
,,	1842	,,	1843.	11th Nov. 1844.
,,	1843	,,	1844.	Not yet received.

FROM THE SECRETARY TO THE GOVERNMENT OF INDIA, TO THE ACCOUNTANT TO THE GOVERNMENT OF BENGAL.

Circular, No. 675. Sept. 23, 1846.

No. 302, dated 21st August, 1846.

I am directed to acknowledge the receipt of your letter No. 17, of the 12th instant, giving cover to a Memorandum of Returns due to the several branches of your office on the 31st ultimo, and with reference to the two instances noted in the margin, of delay in the receipt by you of accounts of the Resident Councillor at Singapore and the Post Master at Monghyr, to request that in every instance of delay in the receipt of the Returns due to you from Officers under the control of the Government of Bengal that you apprehend will compel you to postpone closing your Departmental Accounts of Receipts and Disbursements beyond the dates fixed for their completion, you will be good enough to report to the Secretary to the Government of Bengal the fact of such delay and its anticipated effect upon your own Accounts, in order that the Government of Bengal may adopt effectual measures to put you in timely possession of the required Returns.

Singapore Cash Account for March and April, 1846

Monghyr Post Office Account from February to April.

No. DCLXXVI.

TO THE COMMISSIONERS OF REVENUE.

September 21, 1846.—No. 26.*

No. 676. Misc. Dept.

New forms of annual Returns with detailed instructions.

I AM now directed by the Sudder Board of Revenue to inform you, with reference to their Circular letter No. 14,† of the 30th May last, that an annual general Report, reviewing the entire Revenue Administration in all its branches, for the year to which it relates, of the several Districts of the Provinces of Bengal, Behar and Orissa, is henceforth to be submitted by the Board to Government, in lieu of the Operation Statements and certain other Returns, which present only a partial and disjointed view of the proceedings of the local Revenue Officers

* Several of the instructions in this Circular have been altered or modified by subsequent orders. See C. O. 4th June, 1847, No. 10; 28th June, 1848, No. 12; and 12th July, 1848, No. 14. By C. O. 14th May, 1850, No. 25, a separate statement of work done by Deputy Collectors is to accompany the Report, and by C. O. 7th June, 1850, No. 33, a statement of measurements by Ameens.

† Omitted, being merely an intimation that new forms of annual Returns would shortly be prescribed.

Circular, No. 676. Sept. 21, 1846.

2. These Reports will commence with the past year 1845-46 and embrace the following subjects:

First.—The Land Revenue collections of the year.

Second.—The management of Government and Resumed Estates; the progress made in settling them and in disposing of the settlement cases, and the settlement operations in prospect.

Third.—Summary Suits.

Fourth.—Resumption Suits.

Fifth.—Sales of Estates for the recovery of arrears of the Land Revenue assessment.

Sixth.—Prisoners confined on account of Government demands at the instance of the Revenue Authorities.

Seventh.—The miscellaneous and other business not included in any of the foregoing heads, performed in the offices of the several Collectors.

Eighth.—The business performed in the offices of the several Commissioners.

3. Another very important section of the duties of the local Revenue Officers is the management of the Government Law-suits in their Department, but the Superintendent and Remembrancer of Legal Affairs reports specially to the Government on this subject, and it does not therefore require to be included in the Board's review.

4. Most of the materials necessary for the Board's Report exist in their own office, but on the second, third, and seventh heads, they require to be furnished with information from the local Officers. You will be good enough therefore to report upon those heads in connection with tabular statements, prepared according to the annexed forms. These will be found to be quite simple in themselves, but to obviate the chance of misapprehension, the Board have added directions to guide you in preparing the statements. It is to be understood that no Returns or Reports whatever of your subordinates are to be submitted. The Report is to be drawn on consultation paper, in the form of a letter from yourself, remarking on the tabular statements in juxta-position with, or immediately following them, as exemplified in the forms. Your remarks are to be made in the order followed in the directions noted on the forms for your guidance, and they are to be confined strictly to the points indicated in those directions, as the statements will exhibit in themselves whatever else is necessary to be known.

5. Forms A. to E. relating to Khas and Resumed Muhals, you will perceive, provide only for the information which it has heretofore been

customary to submit in or with the Operation Statements, and this information Collectors were instructed to prepare and hold in readiness by the Board's orders of the 30th May, while the Summary Suits statement, and the statement of business performed in the offices of the several Collectors can be immediately compiled from the District Returns which exist in your own office. Under these circumstances, and as your remarks under the limitations which the Board have prescribed, can be easily added, and must necessarily be short, there need be no delay in the submission of your present report. The Board will accordingly look to receive it by the 15th of November, at latest, so as to enable them to complete their general Report (now in progress) and submit it to Government before the end of the year. In future they will expect your Report to reach them by the 1st July, that is, in two months after the close of the official year, there being no reason whatever for any greater delay. The value of Returns of this nature depends in a great measure on their early receipt; and the credit of the department is involved in the ability of the Board to lay a report on the Revenue Administration of the year before the Government, and eventually before the Authorities in England, with business-like punctuality.

Circular, No. 676. Sept. 21, 1846.

No. 45, dated 3d July, 1838.
No. 26, dated 18th July, 1840.
No 37, dated 15th Oct., 1840.
No. 14, dated 5th May, 1841.

6. These orders will be found to supersede the Board's several Circulars noted on the margin.

Circular, No. 676.
Sept. 21, 1846.

DIRECTIONS FOR THE PREPARATION OF STATEMENT A.

A.—*Estates the bonâ fide property of Government, viz. Purchases, Escheats and Chars or Islands decreed to be the property of the State, their disposition and management.*

	No. of Muhals.			Demand.				Collections.			Balance on 30th April, 1846.			14	Reconcilement of the No. of Muhals on the present Statement as compared with the No. shewn last year.							Memorandum of Purchased Muhals.		
Districts.	1	2	3	4	5	6	7	8	9	10	11	12	13		15	16	17	18	19	20	21	22	23	24
		Leased or settled ryotwarree.	Managed Khas or only settled summarily.	Total.	Jumma of 1845-46.	Balance outstanding on the 1st May, 1845.	Total.	On account of 1845-46.	On account of former balance.	Total.	On account of 1845-46.	On account of former years.	Total.	Percentage of charges incurred in the management of Estates held Khas, calculated on the collections realized from them.	In last year's Statement.	Removed from the list during the present year	Remaining.	Acquired in the present year by purchase.	In other ways.	Total additions.	Total in the present Statement.	No. of purchased Muhals which have been settled.	The former sudder jumma.	Their sudder jumma as now settled.
Total.																								

All Estates *whatever*, the bonâ fide property of Government up to the date on which the Return closes, are to be included in this Statement—Estates finally settled and transferred to the Towjee, are not to be deducted; the design of the Statement being to show the disposition and management of *all* Estates, the proprietary right in which belongs to the State.

Column 2.—Farms and other settlements concluded during the year, are not to be considered as such and entered under column 2, unless the leases have taken effect within the year.

Columns 5 and 6—Will show the actual demand, settled or estimated, according to which the collections are made.

Column 14—Will include only *extra* charges on account of establishment specially entertained for making the collections and keeping the accounts, and the percentage of the charges is to be calculated only on the collections of those particular Muhals for which the additional expence is incurred—to wit, the absolutely unsettled Muhals.

Column 16*—Will comprize Estates restored to former proprietors and expunged as diluviated or untraceable, but mere removals to the Towjee are not, as already observed, to be deducted. Circular, No. 676. Sept. 21, 1846.

Column 19†—Will comprize all new acquisitions within the year, excepting those by purchase, such as churs and escheats.

Column 21—Will of course correspond with column 4.

Columns 22 to 24.—It will be borne in mind that these columns have reference only to such of the purchased Muhals as have been settled.

Column 22—Will thus include so many of the Muhals appearing in column 2 as were acquired by purchase.

Directions for the Remarks to be made on the Statement.

First. Column 6.—If in any District there should be a discrepancy between the balance brought forward in this column, and the corresponding balance shown in the Statement of the previous year, state whether it has been satisfactorily reconciled by the Collector.

Second. Column 13.—For each District in succession, note first, the amount of the total outstanding balance of this column respectively due from the settled Muhals, (column 2) and the unsettled Muhals (column 3); next—divide the total balance outstanding from the settled Muhals into the following classes, viz. :—

Since realized
Since remitted
Suspended
Bad and irrecoverable
Good and for realization

and explain shortly from what cause and under what authority the suspended portion has been suspended—why the irrecoverable portion has not been remitted or reported for remission—and why the good balance was not realized. Then divide and explain the total balance outstanding from the unsettled Muhals in the same manner.‡

Third. Column 14.—If in any District the charges of management exceed 15 per cent. on the collections, the cause to be briefly explained.

Fourth. Column 16.—Total—Give a detail of the total removals from the Statement for the *Division* as follows :—§

Diluviated,.....
Untraceable, &c. ....

Total corresponding with total of column 16, ...

* Details as in printed Report for 1846-47, C. O. 28th June, 1848, No. 12, para. 4.

† When acquired otherwise than by purchase, mode of acquisition to be specified. See C. O. 4th June, 1847, No. 10, para. 3. Details as in printed Report for 1846-47, C. O. 28th June, 1848, No. 12, para. 4.

‡ Distribution of *total* balance both for settled and unsettled Muhals, sufficient. See C. O. 28th June, 1848, No. 12, para 2.

§ Details as in printed Report for 1846-47, C. O. 28th June, 1848, No. 12, para. 4.

Circular, No. 676.
Sept. 21, 1846.

DIRECTIONS FOR THE PREPARATION OF STATEMENT B.

B.*—*Resumed Muhals—the property of Individuals—their disposition and management.*

	No. of Muhals.					Demand.			Collections.			Balance on the 30th April, 1846.			15	Reconcilement of the number of Muhals on the present Statement as compared with the number shewn last year.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Districts.	Settled in detail.	Settled summarily.	Managed khas.	Total.	Jumma of 1845-46.	Balance outstanding on the 1st May, 1845.	Total.	On account of 1845-46.	On account of former balance.	Total.	On account of 1845-46.	On account of former years.	Total.	Percentage of charges incurred in the management of Estates held khas, calculated on the collections realized from them.	In last year's Statement.	Deduct removed to the Towjee.	Deduct resumptions reversed in appeal or removed from other causes.	Total deductions.	Remaining.	Added by resumptions during the year.	Total in the present Statement.
Total...																					

All resumed Muhals must remain on the list until the settlement is finally confirmed and they are borne on the District Rent-roll, or until they are otherwise removed from the list under the orders of a competent Authority.

Columns 2, 6, 7 and 15.—See the directions given for the corresponding columns of Statement A. viz. columns 2, 5, 6 and 14.

Column 18—Will include all deductions whatever, excepting removals to the Towjee, which are to be shown in column 17.

Column 22—Will of course correspond with column 5.

* Two new columns introduced immediately following column 21, viz. column 22, "In other ways," and column 23, "Total additions." The last column will then be numbered 24. See C. O. 28th June, 1848, No. 12, para. 3.

Directions for the Remarks to be made on the Statement.

Circular, No. 676. Sept. 21, 1846.

Columns 7, 14* and 15—Follow precisely the directions given for the corresponding columns of Statement A. viz. columns 6, 13 and 14.

Column 18.—Total—Give a detail of the total removals from the Statement, for the *Division* under this column as follows :†—

Released in appeal, ...

Expunged as being under 100 beegahs and lying within the limits of a permanently assessed Estate of the Decennial Settlement, ..

Released under the 50-Beegah Order,.....

Resumed more than once,.....

Diluviated, ...

Non-existent or untraceable, &c., ...

Total corresponding with the total of column 18, ...

C.—Progress in Settlements.‡

1	2	3		Government Muhals from Statement A.				Resumed Muhals from Statement B.			
		Period of employment.		4 Settled summarily.		5 Leased or settled ryotwarree.		6 Settled summarily.		7 Settled under Regn. 7 of 1822.	
Districts.	Names of Settling Officers.	Months.	Days.	Number.	Jumma.	Number.	Jumma.	Number.	Jumma.	Number.	Jumma.
	Total,.....										
	Total,.....										
	Total,.....										
	Total,.....										
	Grand Total,.....										

* Distribution of *total* balance for both settled and unsettled Muhals sufficient. See C. O. 28th June, 1848, No. 12, para. 2.

† Details as in printed Report for 1846-47. Idem, para. 4 : so also with respect to new column 22.

‡ Form varied. See C. O. 28th June, 1848, No. 12, para. 5.

Circular, No. 676.
Sept. 21, 1846.

Directions for the preparation of the Statement.

Column 2—Will contain the names of only those Officers who actually effected any settlements during the year.

Columns 4 and 6—Will of course include only summary arrangements running from year to year pending a regular settlement.

Columns 5 and 7—Will include all regular settlements (whether temporary or permanent) as distinct from summary arrangements.

Directions for the Remarks to be made on the Statement.

For each District in succession, remark on the sufficiency or otherwise of the work performed, and give a brief opinion as to the merits* not only of the Officers whose names may appear on the Statement, but of all the subordinate Revenue Officers, covenanted and uncovenanted, in every department employed in each District.

D.—STATE AS REGARDS SETTLEMENT OF ALL THE GOVERNMENT AND RESUMED MUHALS EXHIBITED IN STATEMENTS A AND B RESPECTIVELY.—

1	2			3			4			5			6			7								
																Progress made in disposing of settlement cases during the year from 1st May, 1845, to 30th April, 1846.								
																Commissioner			Collector or Superintendent.				Deputy Collector.		
Districts.	Number of Muhals.			Not requiring settlement as being already permanently or temporarily settled.			Settled during the year from 1st May, 1845, to 30th April, 1846.			Remaining for the following season.			State of the settlements			Confirmed during the year.	Pending at the end of the year.	Total on the file during the year.	Confirmed during the year.	Reported during the year.	Pending at the end of the year.	Total on the file during the year.	Reported during the year.	Pending at the end of the year.	Total on the file during the year.
	A.	B.	Total.	A.	B.	Total.	A.	B	Total.	A.	B.	Total.	Confirmed by Commissioner, Collector or Superintendent.	Pending confirmation.	Total corresponding with total of columns 3 and 4.									
Total,..																								

Directions for the preparation of the Statement.

Column 2. A.—The details and total must correspond with those of column 4 of Statement A.

* Transferred to Business Statement. See C. O. 4th June, 1847, No. 10, para 3.

Column 2. B.—Must correspond in like manner with column 5 Statement B. Circular, No. 676. Sept. 21, 1846.

Column 4. A.—Must correspond with column 5 C,* and column 4 B with column 7 C.†

The aggregates of columns 3, 4 and 5 will of course make up the numbers entered in column 2, and Muhals settled only summarily will under the above method come out under column 5, among those remaining for settlement—that is, regular settlement. The remaining headings sufficiently explain themselves.

Directions for the Remarks to be made on the Statement.

First. Columns 2, 4, 5.—If in the case of any District there should not be the proper correspondence between the Statements as above indicated, state whether the Collector has satisfactorily explained the discrepancy.

Second. Column 7.—Remark on the sufficiency or otherwise of the progress made in disposing of settlement cases during the year, explain any apparent deficiencies and subjoin a list showing the years to which the settlements pending respectively before the Commissioner, Collector or Superintendent, and Deputy Collectors, at the end of the year, severally belong.‡

E.—Settlements remaining and Disposition of Settling Officers for the ensuing season of operations.

1	2	3						4						5	6	7			
Districts.	Present Agency.	A or Government Muhals capable of immediate settlement.						B or resumed Muhals capable of immediate settlement.						No. of A and B Muhals incapable of settlement or immediate settlement.	Total of A and B Muhals remaining to be settled corresponding with column 5 of Statement D.	Distribution of Muhals incapable of settlement or immediate settlement.			
		Number.	Estimated ruqbah.			Estimated jumma.		Number.	Estimated ruqbah.			Estimated jumma.				Untraceable.	Resumed Estates released on security pending decision of appeal	From other causes.	Total corresponding with total of col. 5.
			B.	C.	D.	Rs.	A. P.		B.	C.	D.	Rs.	A. P.						
	Total.																		

* Column 4 C of new form. C. O. 28th June, 1848, No. 12, para. 6.

† Column 5 C of new form.

‡ The form in which this is to be shewn is given in C. O. 28th June, 1848, No. 12, para. 7.

Circular, No. 676.
Sept. 21, 1846.

Directions for the preparation of the Statement.

Column 2—Will show the whole Revenue agency of the District, viz. the Collector and every Officer, covenanted and uncovenanted, subordinate to him, and not only those Officers whom it may be proposed to employ on the settlement operations.

Columns 3 and 4—Will in like manner show the aggregate business capable of being taken up, bracketted against the whole agency of the District.

Column 6.—Besides corresponding with column 5 D will of course also correspond with the aggregate of columns 3, 4 and 5 of this Statement. The remaining headings sufficiently explain themselves.

Directions for the Remarks to be made on the Statement.

First. Column 2.—Remark on the sufficiency or otherwise of the existing agency in each District, specifying to what extent it ought to be increased or might be decreased.

Second. Column 7.*—Explain, first, why the untraceable Muhals have not been reported for removal from the list, and then give a list in detail of the causes preventing the settlement or immediate settlement of the total Estates entered under the 3rd division of column 7.

SUMMARY SUITS.†

1	2	3	4	5	6
Districts.	Pending on the 30th April, 1845.	Instituted during the year 1845-46.	Total.	Decided during the year.	Pending at the close of the year.
Total,.....					

Remark here on the sufficiency or otherwise of the number of suits decided in each District, and explain any apparent deficiencies. Then subjoin a detail of the total number of suits pending in the Division at the end of the year—as follows:—

Suits pending more than a year, ...

Ditto more than 6 months, ...

Ditto more than 3 months, ...

Ditto less than 3 months, ...

Total corresponding with total of column 6.‡ .....

* Details as in Board's printed Reports. See C. O. 28th June, 1848, No. 12, para. 8.

† Statement of Execution of Summary Decrees to follow this Statement. See C. O. 12th July, 1848, No. 14, para. 2.

‡ Final column altered as in Board's printed Report. C. O. 28th June, 1848, No. 12, para. 9.

Circular, No. 676. Sept. 21, 1846.

Business not included in the foregoing Statements, performed in the Collector's Office during the year from 1st May, 1845, to 30th April, 1846.

1	2	3	4	5	6	7	8	9
Description of Cases.	Pending at the close of the past year.	Instituted during the year.	Total.	Disposed of.	Total disposed of.	Remaining.	Total remaining.	Remarks.
	Districts.	Districts.	Districts.	Districts.		Districts.		
1.—Dakhil Kharij cases, ...								The headings of this Statement sufficiently explain themselves.
2.—Butwarrahs, ...								
3.—Appeals against Revenue Sales referred by Commissioner for investigation,.....								In the column for Remarks observe briefly on the sufficiency or otherwise of the business performed, and explain any apparent deficiencies.*
4.—Lotbundees of Sales in satisfaction of Decrees, ...								
5.—Execution of Summary Decrees,.....								
6.—Sales under Regulation VIII of 1819,.....								
7.—Pension cases, ...								
8.—Cases under Section 30, Regulation II. of 1819,.....								
9.—Miscellaneous cases, ...								
10.—Reports and Pleadings in Civil Suits in which Government is a party, ...								
11.—Cases relating to Abkaree, ..								
12.—Cases relating to Stamps,....								
13.—Applications for surplus proceeds of Sales, ...								
14.—Applications for Malikana or other money in deposit, ...								
Total,.....								

* For further directions, see C. O. 4th June, 1847, No. 10, para. 3. A revised form of this Return prescribed, as well as a form for Commissioners' Business. C. O. 12th July, 1848, No. 14. But see the latest orders on the subject. C. O. 17th Sept., 1850, No. 65.

No. DCLXXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 677.
MISC. DEPT.
Measures to be taken upon abolition of any office to stop the supply of the official Gazette to such office.

November 26, 1846.—No. 28.

I AM directed by the Sudder Board of Revenue to request that you will direct measures to be taken, on the abolition of an office in your Division, whether of an uncovenanted Deputy Collector or other functionary, to stop the official Gazette supplied to such office.

No. DCLXXVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 678.
MISC. DEPT.
Rules in regard to appeals in Government suits, in communication with Legal Remembrancer.

December 4, 1846.—No. 29.

I AM directed by the Sudder Board of Revenue to instruct you that no appeal is in future to be instituted in the Zillah Court in a case decided against the Government by a lower tribunal, until the opinion of the Legal Remembrancer has been taken on the decision.

2. Whenever a case is decided against Government, in which the decision is open to an appeal to the Zillah Judge, you will be pleased to report without loss of time on the merits of the decision to the Legal Remembrancer, stating whether in your opinion an appeal should be preferred against it or not.

3. If the Legal Remembrancer and yourself should be of the same opinion on the question of appealing, you will act accordingly. If you should differ, the Legal Remembrancer will refer the case for the orders of the Board.

4. It may sometimes be necessary, in cases decided by a Moonsiff, to lodge an appeal at once, pending a reply to the reference to the Remembrancer, only one month being allowed for appealing against the decision of a Moonsiff; and in such cases the appeal can be withdrawn, if, after the reference, it should be thought proper not to prefer an appeal.

No. DCLXXIX.

TO THE COMMISSIONERS OF REVENUE.

February 2, 1847.—No. 1.

No. 679.
MISC. DEPT.
New forms of Sale Returns under Act I. of 1845 from 1846-47.

I AM directed by the Sudder Board of Revenue to request that the periodical Returns of Estates sold for arrears of Revenue may, from the commencement of 1846-47, be prepared in the annexed form, and that additional statements may be furnished shewing the number of Estates exempted from sale under Sections 10 and 11, and the number of Estates saved to the proprietors under the operation of Section 16 of Act I. of 1845.

Statement shewing the number of Estates sold for the recovery of arrears of Revenue during the quarter of 18—.

Name of District	Muhals by whom purchased.	Number of Estates sold.	Sudder jumma of Estates sold.	Arrears of jumma due at the date of notification.	Arrears other than sudder jumma of Estates sold.	Total demand upon Estates sold.	Purchase money obtained at sale.	Balance in favor of defaulters.	Balance remaining unrecovered after sale.
	Purchased by Government								
	Purchased by Individuals..								
	Total,..								
	Purchased by Government								
	Purchased by Individuals.								
	Total,..								
	Purchased by Government								
	Purchased by Individuals.								
	Total,..								
	Purchased by Government.								
	Purchased by Individuals.								
	Total,..								
	Grand Total,								

Circular, No. 679. Feb. 2, 1847.

Statement showing the number of Estates exempted from sale process under Sections 10 *and* 11, *Act I. of* 1845, *during the quarter of* 18—.

Name of District.	How exempted.	Number of Estates exempted from sale.	Jumma due from exempted Estates.	Amount collected from exempted Estates.	Arrear due by exempted Estates.
	Under Section 10.....				
	Under Section 11.....				
	Total,....				
	Under Section 10.....				
	Under Section 11.....				
	Total,....				
	Under Section 10.....				
	Under Section 11.....				
	Total,....				
	Under Section 10.....				
	Under Section 11.....				
	Total,....				
	Grand Total,....				

Statement shewing the number of Estates forfeited by the purchasers and regained by the former proprietors under Section 16, *Act I. of* 1845 *during the quarter of* 18—.

Name of District.	Number of Estates sold on which deposits have been forfeited.	Sudder jumma of such Estates.	Amount of deposit money forfeited by purchaser.	Amount of arrears made good by the former proprietor.
Total,..				

No. DCLXXX.

TO THE COMMISSIONERS OF REVENUE.

February 19, 1847.—No. 2.

No. 680.
MISC. DEPT.

Applications to Commissioners employed to sell distrained property, need not be on stamped paper. Tulubana for fixing sale notices under Sec. 5, Regulation XXXV. of 1795, not chargeable to defaulters, but to be defrayed out of Commissioner's regulated fees.

THE Sudder Board of Revenue having been informed that it is the practice in some Districts to require persons authorized to distrain property for arrears of rent, to make their application to the Native Commissioner for the sale of property distrained by them, on stamp paper of more or less value, I am desired to instruct you that, in the opinion of the Board, such application may be made on plain paper. The Law, (vide Section 4, Regulation VII. of 1799) prescribes only "a written request," and the Board do not find from the Stamp Regulations that such written request to an Officer empowered to sell distrained property is chargeable with a stamp duty.

2. The Board have further been informed that, in some Districts, the tulubana of the peadah fixing the notice of sale prescribed by Section 5, Regulation XXXV. of 1795, is charged to the defaulters. This, in the opinion of the Board, is an erroneous practice. By Section 5, Regulation VII. of 1799, Officers empowered to dispose of property under distraint were allowed an anna in the Rupee, or 6¼ per cent. on the amount sales of the property sold by them "both for their personal trouble, and for the expense they might incur in publishing and making such sales, as well as in causing the attached property to be appraised, as directed by Section 5, Regulation XXXV. of 1795" above quoted. Section 2, Act I. of 1839, authorizes the more liberal allowance of 10 per cent. on the sale proceeds, and this remuneration should, as before, include all charges incurred by the Sale Commissioner.

No. DCLXXXI.

TO THE COMMISSIONERS OF REVENUE.

March 12, 1847.—No. 3.

No. 681.
MISC. DEPT.

C. O. 4th Jany. 1841, No. 1, rescinded.

I AM directed by the Sudder Board of Revenue to inform you, that they have been pleased to rescind their Circular Order No. 1, dated 4th January, 1841, relative to the surplus proceeds of Estates sold for the recovery of arrears of Revenue.

No. DCLXXXII.

TO THE COMMISSIONERS OF REVENUE.

No. 682.
MISC. DEPT.
Form for Harvest Reports from 1847-48, with instructions.

April 1, 1847.—No. 5.

WITH reference to Circular Orders of the Nos. and dates noted in the margin, I am directed by the Sudder Board of Revenue to request, that the Collectors subordinate to you may be instructed to prepare the Harvest Reports, required for submission to the Court of Directors, in the annexed form. These Reports are to be submitted twice in the year, viz. on the 31st October, and 30th April. The first Report will comprise a general account of the out-turn of the bhudowee and khurreef crops, including indigo; the second, of the rubbee crop, or any produce which may be grown in the cold weather.

No. 5, dated 5th February, 1846.
No. 12, dated 4th May, 1846.

2. As Returns, though incomplete, have already been received for the current season, the Reports in the form now prescribed may commence with the first half year of 1847-48.

3. Your Divisional Report will be prepared in a similar form with that prescribed for the District Returns.

First half-yearly Return of the state of the Harvests, for the year 1847-48.

Districts.	Prevailing crops.	General state of the Harvests.	Weather.	Monthly fall of rain.

No. DCLXXXIII.

TO THE COMMISSIONERS OF REVENUE.

No. 683.
MISC. DEPT.
Revival of quarterly Indexes of Commissioner's correspondence, with form and instructions.

May 14, 1847.—No. 7.

THE Sudder Board of Revenue have determined, with the sanction of Government, to revive the quarterly Indexes of Correspondence, which used formerly to be submitted by Commissioners to the Board, and were discontinued by a Resolution of the Statements' Committee.

Circular Order, 27th July, 1836.

Circular, No. 683. May 14, 1847.

2. These Indexes, if prepared and submitted with due promptitude and regularity, are calculated to furnish the superior Authority with the most efficient means of controlling the Revenue Administration, of checking irregularities and correcting errors, and of ascertaining the state of business and the mode in which it is conducted throughout the several Districts of the Provinces. That they were not formerly found effective to this end, is attributable partly to defects in the form of their preparation,* partly and principally, to the irregular and dilatory manner in which, in too many instances, they were furnished to the Board.

3. The heavy press of business in most of the Commissioners' offices afforded at that time some excuse for irregularity and delay. But such is not the case now, and the Board expect that the following Rules for the preparation and submission of the Indexes, will be carefully and punctually attended to.

4. The Index is to be prepared in the annexed form; the correspondence of each District is to be separately entered, and the name of the District is to appear at the top of each page.

5. The numbers in the first column are intended to facilitate reference; for this purpose it is necessary that the entries for all the Districts, in each quarterly Return, should form one unbroken series of numbers.

6. The "subject" in the 4th column should be given with as much brevity as may be consistent with perspicuity. It is desirable that the whole correspondence on each subject should be entered in consecutive order, but where this cannot be done, reference should be made in the 5th column to the Index numbers of the previous or subsequent letters.

7. When the Collector's reference does not require reply, the words "no order" should be written under the "subject," or if the matter is "referred to the Board," an entry to that effect should be made.

8. Letters of mere form as communicating the orders of the Board or of Government, need not be entered.

9. The Index is to be dispatched from the Commissioner's office within twenty days after the close of the quarter, and the Uncovenanted Assistant of the Commissioner is to be held specially responsible for its accurate preparation and punctual transmission.

* See further directions in C. O. 6th January, 1848, No. 1, for curtailing the bulk of the Index. Correspondence on Law suits to be omitted. C. O. 17th July, 1849, No. 28. When correspondence in the vernacular is referred to, the purport to be stated in English. C. O. 10th April, 1849, No. 13.

Circular, No. 683.
May 14, 1847.

Index of Correspondence of the Commissioner of the Division, for the first quarter of 18—.

No.	Date and No. of letter.	From and To	Subject.	Reference.
			Collector of Zillah A.	
1	3rd May, No. 6.	From	Recommends the release of the resumed lands, Kismut Belgatchee, as proving to be less than 100 beegahs, situated in a permanently settled estate. Referred to Board.	
2	10th May, No. 15.	From	Reports the offer of Ramlal Ghose to take a farm of the Government Khas Mahal, Ramdaspoor, at a jumma of 1,025 Rs. being a deduction of 20 per cent. on the assets ascertained at the late settlement.	
3	15th May, No. 175.	To	In reply, directs acceptance of offer, if the security be unexceptionable.	
			Collector of Zillah B.	
4	11th May, No. 17.	From	Reply to 25th April, No. 98. Reports that Deputy Collector Moonshee Ruheem Oollah, has disposed of all his last year's unreported settlements. No order.	No. 15 of Index for 4th quarter of—.

No. DCLXXXIV.

TO THE COMMISSIONERS OF REVENUE.

No. 684.
Misc. Dept.

Directions for carrying out the orders of the Supreme Government relative to the alterations in the securities and salaries of Treasurers, the discharge of Stamp Darogahs and Interest Mohururs, and the abolition of Judicial Treasuries.

May 19, 1847.—No. 8.

WITH reference to the Circulars issued from this office under dates the 25th February, 1845, and 11th March last,* No. 4, I am directed by the Sudder Board of Revenue to forward to you herewith, a copy of a letter from the Under Secretary to Government, No. 348, dated the 5th instant, and of its enclosure, conveying the orders of the Supreme Government, for carrying into immediate† effect the alterations in the securities and salaries

* Omitted—being merely a call for report on Collectorate Establishments, with a view to revision on general principles.

† The introduction of the scheme was suspended by C. O. 27th July, No. 15, owing to the difficulties met with: it has not yet (1851) been fully carried out, but a Committee have been appointed to superintend its introduction in the first instance, and experimentally, in the 24 Pergunnahs.

Circular, No. 684. May 19, 1847.

of the Collectorate Treasurers, absorption of the salaries of Stamp Darogahs and Interest Mohurrurs, and abolition of the separate Magistrates' and Judges' Treasuries, as recommended in the Board's letter to Government, dated the 6th January last, No. 12, an extract (paragraphs 5 to 9) from which is herewith also forwarded for your guidance.

2. The Board believe that the whole change directed to be made, may be easily effected within two months, and they request that you will instruct the Collectors subordinate to you accordingly.

3. The Court of Sudder Dewanny and Nizamut Adawlut will be requested to issue suitable instructions for the co-operation of the several functionaries concerned under their control, and the Accountant to Government will also be addressed on the subject, with a view to his doing whatever may be needful on his part to facilitate the change.

4. The Board will expect to receive your report announcing the completion of the new arrangements in two months from this date, together with a roll of the individuals now holding the situation of Treasurer and Stamp Darogah who may be put out of employ, shewing the amount of gratuity recommended in each case.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 318, dated 5th May, 1847.

I am directed to acknowledge the receipt of your letter, No. 12, dated the 6th January last, with its enclosures, relative to the alterations in the securities and salaries of the Collectorate Treasurers, absorption of the salaries of Stamp Darogahs and Interest Mohururs, and abolition of the separate Magistrates' and Judges' Treasuries in the Lower Provinces; and in reply to forward the accompanying copy of a letter from the Secretary to the Government of India, Financial Department, of the 19th March last, sanctioning the arrangements proposed, which the Board are requested at once to carry into effect in communication with the Sudder Court and the Accountant.

2. The Board are also requested to furnish a roll of the individuals now holding the situation of Treasurer in the Judicial Courts or of Stamp Darogah, who will be put out of employ in consequence of these arrangements, and to recommend the amount of gratuity to be granted to each, not exceeding in any case six months' pay.

3. The Deputy Governor desires to hear, after three months, of the progress made in completing the arrangements now sanctioned.

Circular, No. 684. May 19, 1847.

FROM THE SECRETARY TO THE GOVERNMENT OF INDIA, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

No. 782, dated the 19th March, 1847.

I am directed to acknowledge the receipt of Mr. Under Secretary Beadon's letter in the Revenue Department, No. 149, dated the 17th ultimo, to the address of Mr. Secretary Bushby, with its enclosures, and in reply to inform you that the Hon'ble the President in Council concurs generally in the views of the Hon'ble the Deputy Governor of Bengal as to the expediency of increasing the salaries of the Collectors' Treasurers in the Lower Provinces, and diminishing the amount of security required of them, and he accordingly sanctions the adoption of the scale of salaries for those Officers suggested by the late Accountant General, Mr. Morley, and recommended by the Sudder Board of Revenue, to the extent noted in the margin, a portion of the increased expense being met by the absorption of the salaries of the Stamp Darogahs and Interest Mohururs whose services are to be discontinued, and by the abolition of the separate Judges' and Magistrates' Treasuries.

Aggregate present monthly pay of Revenue Treasurers in the Lower Provinces.		2254 3 1¾
Proposed pay.		4745 0 0
Increase per mensem, ...		2490 12 10
or per annum,.....		29,809 10 3
Deduct,		
By abolition of Stamp Darogahs and Interest Mohururs, ...	8602 13 0	
By abolition of Judges' and Magistrates' Treasuries,	14,299 3 0	
		22,902 0 0
Proposed net increase of annual expense, ...		6907 10 3

2. With reference to the suggestion of the Sudder Board of Revenue adverted to in para. 3 of Mr. Under Secretary Beadon's letter, that the abolition of the Judges' and Magistrates' Treasuries should be carried into effect gradually as vacancies occur in such offices, the President in Council would leave it to the Hon'ble the Deputy Governor to determine, whether it would be preferable to bring the revised system into operation at once or not, and in the event of the former alternative being adopted, he will be prepared to sanction compensation to the Stamp Darogahs and Judges' and Magistrates' Treasurers displaced by that measure by a gratuity to each individual of six months' pay, in cases wherein that indulgence may be considered fair and reasonable.

3. The President in Council concurs also in the opinion of the Hon'ble the Deputy Governor that the appointment of a Committee for the purpose of revising Judicial and Collectorate Establishments is not at all necessary, and that such a work, as far as the Revenue Offices are concerned, would be more properly undertaken by the Sudder Board of Revenue.

EXTRACT FROM A LETTER FROM THE SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL, REVENUE DEPARTMENT.

No. 12, dated the 6th January, 1847.

Para. 5. It remains to be considered, in the third place, whether the increased charge can be provided, in whole or in part, by reductions in other Departments.

Circular, No. 684. May 19, 1847.

6. And first, with regard to the proposed abolition of the office of Stamp Darogah.

7. As to the expediency of this measure much difference of opinion prevails. The Commissioners of Patna and Dacca are against it, and the late Commissioner of Moorshedabad, Mr. Jackson, thinks that it can be only partially effected. On the other hand, the Commissioners of Cuttack, Jessore, and Bhaugulpore are in its favor. The Collectors are nearly equally divided. The Board are of opinion that the weight of authority, of sound judgment, and practical experience, is on the side of abolition; and they therefore give it their support. They observe that in some Districts, (as Cuttack, Backergunge and Rajeshahye) the duties of the office are now performed by the Treasurer, and they see no reason to doubt that they might be conducted by the same agency with equal facility in other Districts.

8. The situation of Interest Mohururs has, it appears, been already abolished in several Districts; and in some of those where it has been retained, the services of the incumbent are said to be absolutely necessary to the efficiency of the Collector's establishment. The Board will recur to this subject before closing their report, but they may here remark that the duties of the situation having ceased, the situation itself necessarily becomes liable to reduction; and the amount of the salaries may fairly be reckoned as an available asset for meeting the additional expense to be incurred on account of the Treasurers.

9. The Accountant General, influenced by the objections of the late Revenue Accountant, Mr. Dorin, has not recommended the absorption of the separate Treasuries of the Judges and Magistrates in those of the Collectors; but as this measure is strongly urged in the Memorandum (by Mr. Grant) annexed to his letter, and is there suggested as a means for providing in part of the increased pay of the Collectors' Treasurers, it necessarily comes under consideration together with his own propositions. The opinions of almost all the Officers who have adverted to the subject, are in favor of the abolition of separate Treasuries. The Commissioners are unanimous in advocating it. Mr. Dorin's objections, it will be observed, have reference especially to the *Magistrate's* office: he thinks that the Judges' Treasuries might be abolished without difficulty. But it appears that in all the Districts where there are no Civil Courts, as the Deputy Collectorates, and North and South Cuttack, the Collector's Treasurer is actually the Treasurer of the Magistrate, and the same system is said to obtain in all the Districts of the Patna Division. Under these circumstances the Board cannot doubt the perfect feasibility of Mr. Grant's suggestion; they recommend that it be carried into effect, and that all the separate Treasuries of Judges, Magistrates and Salt Agents, be at once abolished.

No. DCLXXXV.

TO THE COMMISSIONERS OF REVENUE.

May 29, 1847.—No. 9.

No. 685.
MISC. DEPT.
Levy of fees of Nazir's peons for serving processes in pauper suits, prohibited.

WITH reference to the enclosed extracts from the Report for 1845-46, submitted to Government by the Superintendent and Remembrancer of Legal Affairs, and the orders of Government, dated the 19th instant, No. 390, I am directed by the Sudder Board of Revenue to request that you will issue the necessary orders for the immediate discontinuance of the levy of the fees alluded to therein.

EXTRACT FROM A LETTER FROM THE SUPERINTENDENT AND REMEMBRANCER OF LEGAL AFFAIRS, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL, IN THE REVENUE DEPARTMENT.

No. 627, dated the 14th December, 1846.

Para. 115. I have remarked in my letter to the Accountant General, that "the only pauper suits in which any legal expenses are recoverable on account of Government over and above the Stamp duty, are those to which Government itself is a party. "I am aware," I have said, "that the Collectors are in the habit of realizing the fees of the Nazir's peons in all cases; but it may be doubted, first, whether the practice is not opposed to Section 7, Regulation XXVIII. of 1814, which declares that all processes shall be served through the chuprasees of the Court without any expense to the pauper; and secondly, whether sums due or realized on this account should be included in a statement intended to shew only the amount leviable on account of Government." Since writing this, I have learnt that these fees, though realized under the head of costs of process, do not go to the Nazir of the Civil Court, but are credited to Government. As Government are at no expense on account of the issue of processes in those cases in which they are not themselves concerned, I conceive the practice only requires to be known to ensure an order for its abandonment.

Note—The practice with regard to the realization and crediting of these fees appears to vary considerably in different Collectorates, but this I understand to be the general rule.

EXTRACT FROM A LETTER FROM THE OFFICIATING UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, IN THE REVENUE DEPARTMENT, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 390, dated the 19th May, 1847.

Para. 2. With reference to the remark in paragraph 115, on the subject of the fees of Nazir's peons in pauper suits, his Honor is of opinion that their realization being opposed to the existing Law, should be at once prohibited, and the Board are requested accordingly to convey instructions to that effect to the subordinate Revenue Authorities. A communication on the subject has been addressed to the Sudder Court.

No. DCLXXXVI.

TO THE COMMISSIONERS OF REVENUE.

May 29, 1847.—No. 9 A.

No. 686.
MISC. DEPT.
Instructions for conduct of Government Law suits and appeals.

THE Sudder Board of Revenue having had under their consideration the important subject of the proper treatment of Law suits in the country Courts connected with the Land Revenue Department, have directed me to issue the following Rules for your future observance. You will perceive that they have mostly been in force hitherto, and are now only brought together, and rendered more complete in some respects.

2. Whenever you receive notice of an action against Government in any Zillah Court, if you should be of opinion that it would not be proper or advisable to defend it, you will submit the plaint and papers of the case, together with a circumstantial report giving your opinion thereon, to the Superintendent and Remembrancer of Legal Affairs. If, on the other hand, you should be of opinion that the action admits of being, and ought to be, defended, you will, in addition, submit a draft of the pleading you would file, as well as an abstract, in English, of the plaint and your proposed reply in parallel columns.

3. In like manner, whenever you desire to institute an action on behalf of Government in any Zillah Court, you will submit to the same Officer the papers of the case, with a circumstantial report giving the grounds of your opinion, and a draft of your proposed pleading.

4. Whenever a suit, regular or miscellaneous, is decided against Government in a Zillah Court, which is open to an appeal to the Zillah Judge, you will without loss of time report on the merits of the decision to the Legal Remembrancer, stating whether, in your opinion, an appeal should be preferred or not, and submitting a copy of the decree, or, if a miscellaneous case, of the order.

5. Whenever an appeal is instituted to the Zillah Judge against a decision passed by a lower tribunal in favor of Government, and the Government, as respondent, is summoned by the Court to answer the appeal, you will immediately report on the appeal to the Legal Remembrancer, submitting a copy of the Court's proceeding and a copy of your proposed reply.

6. Whenever a decision passed by a lower tribunal in favor of Government is reversed in appeal by the Zillah Judge or the Principal Sudder Ameen to whom the appeal may have been referred, you will immediately

Circular, No. 686. May 29, 1847.

report to the Legal Remembrancer on the merits of the reversal, submitting a copy of the decree passed in appeal.

7. In all the foregoing categories, if the Legal Remembrancer should concur in the opinion expressed by yourself, the course in which you both agree may at once be followed, without the necessity of any previous reference to, or communication with, the Board. If, on the other hand, the Legal Remembrancer should see reason to differ from your view of the case and of the course proper to be pursued, he will report on the case for the orders of the Board, provided always that every case shall be reported to the Board by the Legal Remembrancer in which, in consequence of the reversal by the Zillah Judge of the decision passed by a lower tribunal in favor of Government, it may be considered advisable to proceed in the Sudder Dewanny Adawlut.

8. In like manner, during the progress of a suit or an appeal in any of the Zillah Courts, you will advise with the Legal Remembrancer in regard to all interlocutory orders which may be passed, or any petitions which it may be deemed advisable to file or to answer, and be guided by his instructions on such occasions, as well as in the conduct of the suit or appeal generally.

9. It may sometimes be necessary in cases decided by an Uncovenanted Judge, that you should lodge an appeal in the Judge's Court at once, without waiting for a reply to your reference to the Remembrancer—only thirty days being allowed for appealing to the Zillah Judge against the decision of a lower tribunal; but on such occasions the appeal can be withdrawn, if in reply to your reference it should be ruled that an appeal ought not to be preferred.

10. Whenever an original suit is decided against Government in the Court of the Zillah Judge or in that of the Principal Sudder Ameen, if the appeal from his decision lies to the Sudder Dewanny Adawlut, you will immediately report on the merits of the decision, and submit a copy of the decree and the draft of a petition of appeal, if you should be of opinion that an appeal ought to be preferred, to the Legal Remembrancer, who will take the orders of the Board as to whether an appeal shall or shall not be instituted.

11. In like manner, whenever the Board may receive notice of an appeal in the Sudder Dewanny Adawlut against an original decision passed in favor of Government in the Court of the Zillah Judge or Principal Sudder Ameen, you will be required by the Legal Remembrancer to report on the merits of the decision, and to submit a copy of the decree and the draft of a reply to that Officer, who will take the orders of the Board as to whether

the appeal shall be defended or not; and all suits and proceedings in the Sudder Dewanny Adawlut will be conducted by the Legal Remembrancer under the direction and control of the Board.

Circular, No. 686. May 29, 1847.

12. These Rules imply, of course, previous communication between yourself and the Collector, with whom the immediate conduct of suits in the Zillah Courts, subject to your supervision and control lies; and you will be pleased to issue such instructions to the several Collectors subordinate to you as may be necessary to enable you to act up to the present Rules; giving them specially to understand that all drafts of plaints, pleadings, and petitions, are to be prepared by the Government Pleader from materials furnished by the Collector, the latter being responsible for the facts, and the former for the Law and style. But the Collector, of course, will always be at liberty to submit also a draft of his own, if he should disapprove of the one furnished by the Pleader.

13. A copy of this Circular will be forwarded to the Legal Remembrancer for his information and guidance.

No. DCLXXXVII.

TO THE COMMISSIONERS OF REVENUE.

June 4, 1847.—No. 10.

No. 687. Misc. Dept.

Farther instructions relative to preparation of the annual Returns in the new forms.

As the time for the submission of the annual Revenue Report of your Division for the past year 1846-47 is approaching, I am desired by the Sudder Board of Revenue to remind you, that they will expect to receive it by the date fixed by their Circular letter of the 21st September last, No. 26, viz. on or before the 1st July next.

2. Notwithstanding the very particular directions given in the above Circular, they were strictly followed in the preparation of the previous year's report by only the Commissioner of the Cuttack Division, Mr. Mills. I am therefore desired again to point out to you that a letter or paper of remarks separate from the statements is not to be sent. It will be sufficient for you to commence your report by simply stating that "you submit the statements prescribed by the Board's Circular in question, with your remarks thereon." You will then at once proceed to give the statements, with your remarks on them in juxta-position or following, precisely as exemplified in the specimen forms appended to the Circular, arranging your observations

Circular, No. 687. June 4, 1847.

in the order followed in the directions noted on the forms, and confining them strictly to the points indicated in those directions.

3. On a review of the last Returns it occurs to the Board to note farther as follows, for your guidance in preparing the Report now due.

Statement A. Col. 19. When Government Estates are acquired in any other way than by purchase, the mode of acquisition is to be stated in the remarks, as thus :*

Acquired by escheat, ...

By .....

By .....

Total corresponding with the total of col. 19.

Statement C. The remarks on the proceedings and merits of the different Officers are to be transferred from this statement to the statement of business performed in the Collectors' offices, and it should be explained on what duties the Assistants and Uncovenanted Deputies were principally employed. Collectors should be careful to include all miscellaneous business whatever in this statement, and in like manner the miscellaneous column of the Commissioners' statement should be carefully made to contain all the business whatever not included in the previous columns.

4. You will be careful to see that the number of Government and resumed Muhals is duly reconciled in the several statements relating to them, both in connection with each other and with the statements of the previous year. These Returns are intended, amongst other things, to act as a general check upon the disposal of the Muhals, and for this purpose they are of course useless unless attention is paid to reconciling the numbers.

No. DCLXXXVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 688. Misc. Dept.

When final return to precept of Civil Court under Regulation II. of

July 9, 1847.—No. 12.

WITH reference to the Circular No. 21, issued by the Sudder Dewanny Adawlut under date the 6th August, 1830, by which the Mofussil Courts are required to report, whenever there may be a delay of more than six weeks

* Details as in printed Report. C. O. 18th June, 1848, No. 12.

in replying to references under Regulation II. of 1814; I am directed by the Sudder Board of Revenue to request that, when a final return cannot be made to such references within the period in question, a proceeding may be transmitted to the Court issuing the precept, explaining the cause of the delay and stating when the final return will probably be submitted.

Circular, No. 688. July 9, 1847.

1814, cannot be made within 6 weeks, cause of delay to be explained to the Court by a proceeding.

No. DCLXXXIX.

TO THE COMMISSIONERS OF REVENUE.

July 21, 1847.—No. 14.

No. 689. Misc. Dept.

Scheme proposed by Legal Remembrancer for realizing unexecuted decrees, by means of a percentage to Nazirs and Government Pleaders—to be carried into effect experimentally. Half yearly Return prescribed.

IN continuation of the Circular No. 9, issued from this office under date the 29th May, I am desired by the Sudder Board of Revenue, under directions from Government, to request that you will issue the necessary instructions to your subordinates, for carrying into effect, experimentally, the arrangement suggested in the annexed extract (paragraphs 121 and 122,) of the report for 1845-46 submitted to Government by the Superintendent and Remembrancer of Legal Affairs.

Letter No. 472, dated the 16th ultimo.

2. You will be pleased to instruct the several Collectors of your Division to furnish the Legal Remembrancer with a quarterly statement of unexecuted decrees in such form as he may prescribe, and you will be good enough to submit to this office a half yearly statement* of the nature indicated in the 122d paragraph of that Officer's report.

EXTRACT FROM A REPORT FROM THE SUPERINTENDENT AND REMEMBRANCER OF LEGAL AFFAIRS, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

No. 627, dated the 14th December, 1846.

Para. 121. I addressed the Board on this subject on the 29th April last, and as my letter has not been forwarded to Government owing to the Board having understood that I intended to notice the matter generally in my report, I may be permitted to quote it here. After some remarks on another subject, I said "I take this opportunity of drawing the Board's attention to the subject of the realization of decrees in favor of the Revenue Department. The list of unexecuted decrees is a very long one, and against a large proportion of the cases I observe the remark, 'struck off the file for want of assets.'

"To every one acquainted with the subject, it is notorious that the means at present taken to ascertain these assets are most unsatisfactory. If the Collector's

* The form of this Return will be found appended to C. O. 10th September, 1848, No. 17.

Circular, No. 689. July 21, 1847.

books should show no property registered in the name of the defendant, a perwannah is issued to the Nazir, who usually deputes a bukshee or a peon to make enquiries. These men have no interest in establishing the claims of the Government to any particular assets, and it may happen, and often does happen no doubt, that the opposite party furnishes them with very strong inducements not to be over-active in their search.

"To remedy this, it has been determined by Government, in special instances, to sanction remuneration to Pleaders in the form of a percentage on sums realized by them under decrees of Court in favor of Government. But although I certainly think that the reward thus held out to them will have the effect of stimulating the exertions of the Government Pleaders in particular cases of unexecuted decrees, I doubt if the measure will be attended with any marked success; and for this reason, that the Government Pleaders, in the majority of instances, have not the means of ascertaining the assets of the parties against whom the Government may obtain decrees. They have no time to hunt through the records of the Collector's office, nor have they the command of an establishment through means of which the details of fictitious sales and transfers may be ferretted out, and proof obtained of the real interest of the debtor in this or that particular property.

"The Nazir of the Collectorate is clearly, of all the Native employés in the Mofussil, the one most competent to afford us aid in the realization of these decrees. From the nature of his situation and the large establishment under him, composed of men from every part of the District, he must necessarily either have, or be able to acquire, a knowledge of the pecuniary affairs of any particular resident with much greater facility than any other person.

"I consider it of the greatest importance that we should make the interests of this functionary in the execution of decrees identical with our own: I would therefore propose that in all cases where the percentage previously alluded to, is sanctioned by Government, three-fifths should as a general rule be allowed to the Nazir, and two-fifths to the Government Pleader—this rule being of course subject to modification, whenever it should appear that the successful result of any case was wholly, or in a very disproportionate degree, owing to the exertions of one party only. Thus it will be the interest of the Nazir to see that the Pleader does his duty in Court, and of the Pleader to take care that the Nazir does not relax in his labours out of doors. Between the two I think there can be no danger of our decrees being allowed to fall through from negligence, as has hitherto been not unfrequently the case.

"There is still another point which I consider of very great importance, and that is the surveillance which the Collectors should exercise over these cases. This I am inclined to think is frequently little more than nominal. I need not observe that when such is the case, it is in vain to expect any great amount of zeal from subordinate Officers. It is necessary that these cases should be kept constantly under the eye of the Collector, and the readiest mode of ensuring this, appears to me

Circular, No. 689. July 21, 1847.

to be by requiring from him the submission to this office of a quarterly statement of unexecuted decrees, distinguishing the pauper suits from the others, and explaining in each case, under the column of remarks, the reasons why the amount due has not yet been realized, and the steps which have been taken for that purpose.

"If the attention of the Collector were thus periodically drawn to these cases, and an incentive to exertion held out to his subordinates, as recommended in the previous part of this letter, I have sanguine hopes that the result would be a very rapid diminution of the amount of our outstanding decrees."

122. To this I would add, that the efficiency of my plan would be much increased, were Government to leave to the discretion of the Commissioners the task of deciding in what cases a percentage should be awarded to the Nazir and the Pleader. If a reference to Government be insisted on in each instance, much valuable time will be lost, and so far as I can perceive, there will be no corresponding advantage, for it is on the Commissioner's opinion as to the necessity of the measure that the decision of Government must, in almost every case, be ultimately grounded. A half yearly return from the Commissioner, with a note against each case specifying the grounds on which a percentage has been granted, will, it appears to me, answer every purpose which could have been effected by a prior application for sanction.

No. DCXC.

TO THE COMMISSIONERS OF REVENUE.

July 27, 1847.—No. 15.

No. 690. Misc. Dept. Introduction of scheme of Treasurers' salaries and securities suspended.

WITH reference to the concluding portion of para. 3 of the Circular Orders of the 19th of May last, No. 8, I am directed by the Sudder Board of Revenue to request, that you will desire the several Collectors of your Division not to take any measures for carrying out the changes directed in their Circular in question, until they are furnished with specific instructions for their guidance by the Accountant to the Government of Bengal.

2. This was of course always intended, but it appears from correspondence which has been before the Board, not to be sufficiently understood.

No. DCXCI.

TO THE COMMISSIONERS OF REVENUE.

No. 691.
MISC. DEPT.
Contingent expenses of Vernacular Schools not to be defrayed out of the schooling fees but by the residents or parents of the pupils.

August 21, 1847.—No. 16.

WITH reference to the Circular Orders noted on the margin, I am desired by the Sudder Board of Revenue to instruct you further, that Government have declined to permit any contingent expenses on account of the Vernacular Schools to be charged against the schooling fees,* which are to be appropriated exclusively to the remuneration of the Masters; and, as Government have also declined to defray any charges connected with the Schools in question except the salaries of the Masters, you will understand that no contingent charges whatever can be incurred, but such as the inhabitants of the neighbourhood, or the parents of the scholars, are willing to defray.

No. 4. 29th January, 1846.
No. 10, 24th March, 1846.

No. DCXCII.

TO THE COMMISSIONERS OF REVENUE.

No. 692.
MISC. DEPT.
Form of statement to accompany Report on Vernacular Schools.

August 31, 1847.—No. 18.

THE Sudder Board of Revenue having had under their consideration the Reports of the several Commissioners on the Government Vernacular Schools for the year 1846, have directed me to request that your future Reports may be accompanied by a statement in the annexed form, drawn up on consultation paper.

2. In your Report you will notice the visits paid to each School, and the result of the examinations held on those occasions, and also any other point of importance for which the form of statement does not provide; but you will carefully avoid repeating in your Report any of the information to be found in the statement.

3. The Board will expect to receive your Report within six weeks after the close of the year.

* This Rule has been superseded by later orders. See C. O. 15th March, 1849, No. 9.

Circular, No. 692. Aug. 31, 1847.

Abstract of information relative to the Government Vernacular Schools for the year 18—.

Division.	Districts.	Schools.			Pupils.					Schooling Fees.					Expenses.		School Books		School Masters.				Condition of the school houses.
		School stations.	Number of schools in operation at the end of the year.	Number of schools not in operation at the end of the year.	Number of pupils on the Roll at the commencement of the year.	Number admitted during the year.	Number of withdrawals during the year.	Number on the Roll at the close of the year.	Average daily attendance.	Amount of fees collected during the year.	Balance of former years.	Total.	Disbursements during the year.	Balance.	Total sum disbursed by Government for the year on account of each school.	Cost per head for each pupil, taking the average attendance.	Number sold.	Amount realized.	Names.	Date of appointment.	Salary per mensem.	Character and qualifications.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

N. B.—The whole number of schools authorized are to be entered in column 3 and to be accounted for in columns 4 and 5.

No. DCXCIII.

TO THE COMMISSIONERS OF REVENUE.

No. 693.
MISC. DEPT.
Dr. Royle's Memorandum on cultivation of wheat, circulated with Court of Directors' despatch requiring certain information on the subject.

September 18, 1847.—No. 16 A.

I AM directed by the Sudder Board of Revenue to forward to you herewith a copy of a despatch from the Hon'ble the Court of Directors, No. 8, of the 7th July last, and of the Memorandum by Dr. Royle, on the cultivation of wheat, to which it refers.

2. The Board request that you will obtain from the local Officers subordinate to you, and submit to them for communication to Government, information on the several points noticed in the 2d paragraph of the Hon'ble Court's despatch, embodied in the form hereunto appended.

DESPATCH OF THE COURT OF DIRECTORS, TO THE GOVERNOR GENERAL OF INDIA IN COUNCIL, REVENUE DEPARTMENT.
No. 8, dated 7th July, 1847.

Para. 1. We herewith transmit to you fifty copies of a Memorandum by Dr. Royle on the cultivation of wheat in India, and on the possibility of its being made a profitable article of export to the United Kingdom.

2. At the present moment the subject is one of considerable interest and importance, and we are anxious to procure any information which it may be in your power to obtain. We therefore desire that you will cause copies of this Memorandum to be circulated among the Collectors of Land Revenue in Bengal and the North Western Provinces, and that you will instruct them to furnish such information as they may be enabled to collect with respect to the quantity of wheat cultivated in the Districts under their charge, the quality and varieties of the grain, the ordinary bazar prices, the cost of conveyance to Calcutta, and generally on any points which may assist us in forming an opinion as to the possibility of making wheat an ordinary article of export from India to this country, with reference to the usual average prices prevailing here for that description of grain.

3. If from the reports which you may receive from the Provinces, and from the opinions which you may obtain from competent persons, you should see reason to believe that any particular description of wheat would be likely to find a profitable market in this country, we authorize you, as an experiment, and for the purpose of practically testing the effect of the voyage upon the grain, to purchase a quantity not exceeding one thousand maunds, and to consign it to us for sale in this country. You will cause the utmost attention to be paid to the stowage of the grain, so as to prevent as far as possible any injury being sustained by it during the voyage, and you will furnish us with an accurate account of the expenses incurred, so that we may be

enabled to judge from its out-turn in this country of the probability of its becoming a profitable article of import in the ordinary course of mercantile adventure.

Circular, No. 693. Sept. 18, 1847.

4. In the event of any shipments of wheat being made to this country on account of private merchants, we authorize you to remit the export duty now leviable under the provisions of Act XIV. of 1836; and if you should have reason to believe that any general trade in this article is likely to arise, we think it desirable that you should publish a notification stating that the duty on all grain shipped to the United Kingdom will be discontinued until further notice.

DR. ROYLE'S MEMORANDUM ON THE EXPORT OF WHEAT FROM INDIA TO ENGLAND.

Wheat, having been known to the earliest of the civilized nations of antiquity, is probably a native of the central parts of Asia, whence its cultivation has been carried north into Europe, and south into India, presenting what appears to us the anomaly of a grain of cold countries being cultivated in what is so peculiarly a hot one. It has sometimes been thought that the species might be different, but it is in fact the season of cultivation which differs—wheat, with barley, being sown in the plains of India in the month of October, and reaped in March, while in the Himalaya Mountains, these are sown in the spring, and reaped in autumn.

Great varieties of wheat are known in Europe, which are sometimes divided into summer and winter wheats, and the latter into red and white wheats, and also into those which are bearded and awnless. But all these are now considered to be derived from one species, the *Triticum vulgare* or *sativum* of Botanists. To this may be referred nearly all the varieties known in India. A few other species of wheat are distinguished by Botanists as *Triticum turgidum* or duck-bill wheat, *Triticum durum* or Barbary wheat, *Triticum amyleum* or starch wheat, and *Triticum compositum* or Egyptian wheat; but these, and even the last, differing so remarkably in appearance as it does, are thought by others to be only varieties due to the varied culture of common wheat. *Triticum polonicum* or Polish wheat, *Triticum spelta* or spelt wheat, and *Triticum monococcum* or one-grained wheat, appear to be distinct species.

Though the produce of wheat cultivation varies according to the influence of soil and of climate, as well as according to the culture and to the kind of manure employed, as also the variety of seed employed, yet it is sometimes useful, for the sake of comparison, to know what is the average rate of product. It has sometimes been calculated that the weight of straw is double that of grain obtained. Professor E. Solly states that "a crop yielding 5 qrs. (or 40 bushels) per acre, would consist of about 23 cwt. of grain, 4 tons of straw, and 30 cwt. of stubble and roots, the latter of course remaining in the soil."—*Rural Chemistry* p. 213. Of grain, the maximum return per acre is about 70 bushels, but the average return for the whole of Great Britain is reckoned to be about 25 bushels per acre. The grain is readily separated in the process of grinding into two portions, one, the husk forming

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bran, which varies in proportion from 11 to near 40 per cent., and the other, the kernel or part which forms flour. In good thin-skinned and *soft* wheats, the husk is easily separated, but in those which are *hard*, some of the husk becomes ground up with the flour and darkens its colour. But bran always contains a portion of starch and other soluble matters.

When analyzed, English wheat is found to contain from 15 to 17 per cent. of water, or about one pound in every six pounds of fine flour; also starch, with a little sugar, gum and gluten, with a little vegetable albumen and caseine; with some oil, which is partly washed out with starch, while a part remains attached to the gluten. These constituents may be distinguished into those which contain nitrogen, that is, the gluten, albumen and caseine, and into those which are destitute of it, as the starch, sugar, gum and oil. The nitrogenous principles approaching nearest to the nature of the flesh of animals, are considered the most nutritious; and wheat, for containing more gluten &c. than other grains, is considered the most nutritious of any; but in England, the wheats which contain the most gluten are not so much esteemed as those which abound in starch, chiefly in consequence of these being softer and producing a whiter flour. The glutinous wheats are chiefly produced in warm countries, as Sicily, Italy and the Crimea; they are harder in nature, hence called *flinty*, and, being more difficult to grind, are objected to by millers. But they are preferred in southern countries for their nutritious qualities, also for making excellent macaroni, vermicelli, and also biscuit. They also make about 5 per cent. more of bread than the white mealy wheats. Professor Johnston (*Agricul. Chemistry*, p. 732,) states, that the quantity of gluten contained "in English flour has generally been stated much too high;" it "seldom contains more than 10 per cent. of dry gluten." As wheat forms the principal food of the inhabitants of North West India, and is cultivated in many parts of that country, it has often been suggested as a profitable export to England, and that the improvement of its quality and culture was a subject well worthy of attention. The Agricultural Society of India has frequently turned the notice of its members to this subject, and obtained wheat for seed from England as well as other countries. Wheat, as well as other cereal grains, has also been frequently sent in small quantities from the India House to different parts of India.

NOTE.—In addition to English wheat it is desirable to know the composition of wheats of other countries, as some of these approximate nearer to the wheats of India. The accompanying Tables are, therefore, given:

Table of the composition of French and Odessa flour, as determined by Vauquelin.

	French.	Odessa Wheat.	
	1st Quality.	Flinty.	Soft.
Water,	10.0	12.0	10.0
Gluten,	11.0	14.6	12.0
Starch,	71.5	56.5	62.0
Sugar,	4.7	8.5	7.4
Gum,	3.3	4.9	5.8
Bran,	0.0	2.3	1.2
	100.5	98 8	98.4

That it has been thought practicable to export wheat from India to Great Britain with profit, may be inferred from the petition to Parliament from the Agri-

cultural Society of India, praying for "the admission into the ports of Great Britain, of wheat from this country on the same terms as have already been conceded to wheat from Canada." A Committee of the Society had previously collected information from various Districts of Bengal and of the North Western Provinces, on the cost of producing, and on the practicability of exporting wheat in a good condition with profit from India to England. The Committee reported (vide *Trans. Agricultural Society*, 1843, pp. 237—318) "that some of the finest wheat countries are to be found in the vicinity of our Calcutta market; but beyond Behar the distance would appear to be too great to allow of a profitable import at the present high rate of transport." From the nearer Districts, it appeared that wheat could be landed in Calcutta for 1 R. to 1 R. 12 as. per maund, its average being 1 R. 5 as. 6 p. The average selling price at Calcutta for the year was then 1 R. 13 as. 4 p., whence it was calculated that a profit of 37 per cent. was available to the grower or country-dealer. "The returns from the higher Provinces show a range of from 1 R. 10 as. to 2 Rs. 12 as. per maund as the price of landing good wheat in Calcutta. Its average being 2 Rs. 1 a. 2 p., shewing an advance on the Calcutta rate before stated (1 R. 13 as. 4 p.) of 3 annas and 11 pie, or a loss of more than 12 per cent." The Committee further observe, "Besides this, the residents of the higher Provinces being themselves large wheat consumers, we can hardly expect perhaps, for some time to come, that much wheat will be drawn" thence for export. The greater cheapness of the wheat cultivation of the lower Provinces is due in a great measure to its being carried on in the land, near the banks of rivers, which has been inundated during the rainy season, and has not there completely dried up. The greater dearness of the North Western Provinces seems to be chiefly owing to the greater expense of irrigation, as two or three of the reporters state that the cultivation could be greatly extended and the price of wheat much cheapened, if the Ganges canal were completed. The culture, though upon the whole careless, seems to give good returns, as the produce per acre of many villages is stated to be above 25 bushels per acre, of others as much as 42 bushels to the acre, and in one village of the Dooab the produce is stated to be as high as 83 bushels per acre.

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At the time that the above report was made, it was also calculated by others that the average cost of wheat at Calcutta being 1 R. 12 as. per maund, which at a rough estimate is about 28 shillings a quarter, and to which having added 25 per cent. for freight and other charges, the wheat could be landed in England for about 53 shillings a quarter. This was at a time when the best English wheats were selling in England for 55 shillings, and the inferior kinds for 44 shillings a quarter.

Both previous and subsequent to 1843, small quantities of wheat have formed a part of the export from India to England, and some has also been imported during the present year, but we are unacquainted with the details of any of the transactions. But it is evident, that, supposing it to be of such a quality that it is likely to travel well, it can only at the above prices be imported when wheat of the same quality is above 53 shillings a quarter. The quality of Indian wheat and the state

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in which it can reach England from India, will be considered in a subsequent part of this paper.

As the above information refers only to the Bengal Presidency, we have the "Notes on Indian Agriculture" by Dr. Gibson, which supply data for similar knowledge respecting the wheat cultivation of the Bombay Presidency. He states, that "wheat is grown chiefly above the Ghauts in the Dekkan, Khandesh, and the Carnatic; also most extensively in Guzerat, even to the sea border. It is also extensively raised in many level table-lands met with before the Ghauts, and often down to the flatter plains, and on such high levels, the same measure of grain is found to weigh about one quarter more than a similar quantity raised in the more plain country." The land best fitted for the culture, is the strong black soil, as it retains sufficient moisture to mature a crop even without the aid of after showers. Rotation is "necessary and universally practised, but not always until two or three crops in succession have been taken from the ground." The crop is valued not only on account of the grain, but also for the chaff, which "is carefully set apart as a most necessary provision for bullocks, and stored until the season when other provender is scarce." Of the best varieties, the *bakhi* is always raised on irrigated, and the *daood khani* as "a dry crop fitted only for the best soil." "The produce does not generally exceed 1200 pounds (20 bushels) per acre, and is most frequently short of this quantity." The price varies "from 60 lbs. to 90 lbs. per Rupee, *i. e.* it may be said to vary from 10 shillings to 16 shillings per quarter."

We have further information from a Government experiment made in 1843 by Dr. Burn in Broach. In consequence of a portion of land under cotton cultivation having been thrown out of culture by excess of moisture, about 23 acres of land (46 beegahs) were sown with wheat in November, and reaped by the middle of March. The produce was "742 lbs. an acre, or, taking the bushel at 60 lbs., 12 bushels and 22 lbs. per acre." The expenses of culture, including land rent, were Rs. 532-10-3. A portion of the produce (the inferior wheat and chaff) was sold at Broach, for Rs. 59-14-8: if the remainder had been sold there at the market price of Rs. 10 per 656 lbs., the sum would have amounted with the above Rs. 59-14-8 to Rs. 277-14 2; entailing a loss of Rs. 254-12-1 upon the whole expenditure, or Rs. 5 8-7 upon each beegah, (though anticipating, it may be here stated, that Rs. 157-2-0 were realized upon the whole produce, after paying all expenses*).

About 30 quarters of this wheat were sent to Bombay for shipment to England, as one of the objects of the experiment was to obtain definite information on the exporting of wheat from the West of India. The following expenses were incurred.

Wheat grain, rate of cost.	Per kulsi of 656 lbs.			Per quarter of 480 lbs.		
Cost of cultivation,	21	11	0¼	15	13	11
Packing and shipping—Broach to Bombay,	4	8	2¾	3	4	10¼
Shipping, Insurance, &c. Bombay,	2	7	3¼	1	12	8¾
Freight to Liverpool,	9	13	9¾	7	3	6
Total Company's Rupees,	38	8	4	28	3	0

* The original in this and some other passages, is obscure.

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Dr. Burn states: "If the above sums be correct, then 56 or 57 shillings per quarter (the rate of exchange being about 2 shillings) will be about the cost of the grain in Liverpool, duty unpaid." But it must be observed that at the same time that this wheat cost Rs. 21-11-0¼ per kulsi, wheat of the same quality was selling at Broach for Rs. 10 per kulsi of 656 lbs. This Dr. Burn explains, by "the natives having no pecuniary charge for labourers, &c." and says that "Rs. 10 per kulsi, although it admits of but small profit to the native cultivator, would allow of the grain being landed in Liverpool at Rs. 26-13-3¾ per kulsi, or Rs. 19-10-2 per quarter," that is, under 30 shillings a quarter. But in 1845, when Dr. Burn was directed to make a fresh experiment for Government, by merely purchasing wheat at the market price and sending it to Bombay for shipment to England, he writes on the 10th March, 1846, that he "was forced to relinquish the attempt from the too high price of grain,"—it being then Rs. 22 per kulsi, in consequence of a bad season (or more than 4 shillings per bushel without all the expense of freight, insurance, &c.) The wheat sent to Liverpool having been partly damaged, was sold there for 5 shillings per bushel, for the sound, and 3*s.* 6*d.* for the "unsound portion of it, the average price of wheat in the London market, at the same period, being 6*s.* 10*d.* per bushel." The results of this experiment were certainly discouraging, as stated in the letter of the Court of Directors, 16th July, 1845, to the Governor in Council at Bombay. The Chamber of Commerce also of that place gave the opinion that "the experiment had turned out very unsuccessfully;" and on the 24th December, 1845, "they hardly think that, in the present state of matters, any mercantile firm would be disposed to export wheat to England as an experiment, since the risk of failure would be greater than any measure of success likely to be attained would justify it in incurring."

Wheat is also cultivated in Mysore, as described by Dr. Buchanan, and in other parts of the Madras Presidency, but I have been unable to obtain any recent information on the subject. It is extensively cultivated in some parts of Scinde, but especially in Upper Scinde, where the grain is said to be cheap, but I am unacquainted with its exact price or the expense of conveying to Bombay.

In connection with the price, a very important consideration is the state in which wheat can be landed in England. It is well known that even from the south of Europe and from Egypt, wheat is sometimes received in a damaged state from the destructive inroads of the weevil; but it is also received in a sound condition from the greater distance and longer voyage from Taganrog and Odessa. So from India it has often been received in so damaged a state from the inroads either of the rice weevil (*Calandra oryza,*) or from the granary weevil (*C. granaria,*) that it is generally considered hopeless to send it in a sound condition. Mr. Wood of the Strand Mills, Calcutta, however, states that when at Sydney, he was in the habit of receiving large quantities of wheat from Calcutta, and grinding it; and has known it after a passage of 72 days, and being 4 months stowed in a godown, to be quite free from weevil or fly. I have myself received samples of wheat which have been

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shipped in considerable quantities and arrived here in a sound condition. The Agricultural Society of India state, "we have, however, proof that wheat, *properly cured*, has lasted under much exposure, for upwards of 18 months, that it has been sent to England, and returned to this country in good condition; and has obtained a remunerative price, and borne a fair comparison with British and other European produce." So in Dr. Burn's experiment, it is stated, "the grand point to decide was, can *wheat from Bombay be landed at Liverpool in a sound state, that is, free from weevil or not?* and so far as is shewn by the reports in the present trial, this question has been satisfactorily answered in the affirmative." Flour, it is well known, has been sent in considerable quantities from Calcutta to England, but this usually arrives in a sour state, when it answers admirably for sizing. The best practical rules for sending wheat appear to be, first exposing it sufficiently that the grain may become hardened, taking care at the same time to keep it from old store-houses or old sacks, where the weevil chiefly abounds; having it carefully cleaned;—and I am told that it is essential to have the grain unmixed with other varieties—also not to ship too large a quantity in one vessel, as it is apt to heat; and also to avoid shipping in moist weather. Besides these points, it is of still greater importance to select only the best and heaviest wheats for shipment.

The most important point, however, to ascertain respecting Indian wheats, is their quality in comparison with others met with in the English market. Though several varieties are known, they seem all to be derived from *Triticum vulgare*, or common wheat. Dr. Buchanan, however, does mention *Triticum monococcum* and *Triticum spelta* as being cultivated in Mysore. The most common varieties are the *white* and *red wheats*: the flour of the first is in some places much esteemed, but in others the red wheats are considered the most nutritious. Of the varieties of wheat (about 20 in number from different parts of India) in my possession, the finest specimens both of white and of red wheats of India, are those sent by Colonel Ouseley to the Agricultural Society of Calcutta, and which were produced in the inland Districts of the Nerbudda valley. Of the five varieties sent, two were excellent specimens of their respective kinds, and may therefore be adduced as samples for comparison with other Indian wheats. No. 5, called *pissee*, but *dobdea* in Calcutta, is a white mealy wheat, considered both in Calcutta and London to be an excellent sample of a soft white wheat, and worth at present about 90*s*. a quarter in this country. It weighed 63lbs to the bushel, and being considered equal to the best English wheats, is no doubt the kind best suited for export to this country, the more especially as in the country where it is produced it is considered inferior, less nutritious, and sells for only 3 rupees for 200 seers; while another kind, the *julalya*, sells for 4 Rs. 4 as. for the same quantity. This *julalya*, called *gungajelly* in Calcutta, is No. 1 of Colonel Ouseley's wheats. It weighed 61lbs to the bushel, and is an excellent specimen of a *hard* wheat, worth at present about 80 shillings the quarter, finding a ready sale, at the same time that it travels well. As a proof, it may be mentioned,

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NOTE.—The efficacy of precautionary measures must depend upon a correct knowledge of the habits of the weevil in a hot country like India. These require to be carefully studied by a competent naturalist; see an excellent account by Mr Curtis (*Journal Agri. Soc. of England*, Vol. III. Part 1.) republished in *Journal of the Agri Horticultural Socy. of India*, 1846, Ap. pp. 148—155.

that the specimen, though sent by Colonel Ouseley in June, 1843, is still in excellent order. Of the other kinds, No. 3 or *satya*, and No. 2 or *kutya* are not considered desirable for shipment as being mixed, though both weighing 60lbs to the bushel and therefore likely to travel well. No. 4 or *sohalya* is considered too light, weighing only 57½lbs to the bushel, that is, about the same weight as Egyptian wheat and in other respects also most like it. The *Mooltanee* wheat in my possession is considered a *thin* and *flinty* wheat, which would probably not be esteemed here, though it is thought highly of in Northern India. The Indian wheats partake in general of the characteristics of the *hard* wheats of warm countries, such as Sicily and the Crimea. This *hardness* is probably due to climate, but being a characteristic of those wheats which contain the largest proportion of gluten, so far from being an objection to such wheat as an article of diet, is actually its strongest recommendation because an indication of the presence of much nutritious principle. The prejudice may therefore be expected to disappear with the increase of information. Of the Broach wheat sent by Dr. Burn, the Liverpool brokers say, it is "very similar in quality and value to what is grown in Sungrum and Patras, and which cannot be purchased in those countries under an average of 22 shillings per quarter." They also say, "this is used for mixing in bread stuffs, and also for sizing purposes, the demand for which is yearly increasing." The public will, however, become accustomed to these more glutinous wheats, as more of those of the south of Europe and of America are imported into this country, to all of which the generality of Indian wheats approach nearer than to those of Great Britain. In conclusion, it may be stated, that the opinions given by Mr. Bois, whom I consulted here, coincided with those of Mr. Haworth of Calcutta.—(*Trans. Agri. Soc. of India*, 1843, pp. 450 and 538.)

FORM.

District.	Quantity of land under wheat cultivation in acres.	Total quantity of wheat grown, in Bazar maunds	Varieties of wheat cultivated, in native terms.	Distinctive qualities of each variety.	Average produce per acre of each variety.	Average bazar price per Bazar maund of each variety.	When harvested.	Cost of conveyance to Calcutta per Bazar maund.	Remarks.
									In this column, remark on any other points which may be of assistance in forming an opinion as to the possibility of making wheat an ordinary article of export from India to England, with reference to the usual average prices prevailing thereof that description of grain.

No. DCXCIV.

TO THE COMMISSIONERS OF REVENUE.

No. 694.
MISC. DEPT.
Specification of Officers from whom *Mal* and *Hazir-zaminee* should be taken.

September 24, 1847.—No. 17.

WITH the view of regulating the demand of security from Revenue Ministerial officers, and restricting it as much as possible, the Board have been pleased to determine that Mal-zamin shall be required from only those officers of a Collectorate who have the charge of money or property of value, and Hazir-zamin from those who have charge of records.

2. Under this Rule only the following officers of a Collectorate will have to furnish Mal and Hazir-zamin respectively.

Mal-zamin.

1 The Treasurer.
2 The Nazir.
3 Tehsildars.
4 Surbarakars of Estates.

Hazir-zamin.

1 The Record-keeper and his Assistants.
2 The Guardians of Wards of Court.

3. The officers of the Stamp and Abkarree Departments, not being subject to the jurisdiction of this Board, have not been included in these instructions.

No. DCXCV.

TO THE COMMISSIONERS OF REVENUE.

No. 695.
MISC. DEPT.
Registers to be kept of fall of rain. Indents for pluviometers called for with that view.

September 30, 1847.—No. 19.

I AM directed by the Sudder Board of Revenue to forward to you, herewith, a copy of a letter from Officiating Under Secretary Mr. Grey, dated the 15th instant, No. 696, and to request that you will indent,* under the sanction therein conveyed, for as many pluviometers as may be necessary for the several Collectors of your Division.

* Requisitions for these instruments as well as for thermometers to be submitted direct to the Military Board, and for repairs of old instruments to the Superintendent of the Mathematical Instrument Department. C. O. 29th October, 1850, No. 68. Present instruments to be continued in use as long as they are in a serviceable condition. C. O. 9th August, 1850, No. 53.

2. With reference to the 2d para. of Mr. Grey's letter, the Board are pleased to direct that the Register shall be kept by the Collector himself, and in his absence, by the head clerk of his office.*

Circular, No. 695. Sept. 30, 1847.

3. You will be good enough to prescribe a suitable form of Register.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 696, dated 15th September, 1847.

An application from the Commissioner of the Moorshedabad Division to be furnished with 6 pluviometers for the use of the several Revenue officers subordinate to him, having been submitted by the Military Board to the Government of India, and having been forwarded to this Government for orders, the Deputy Governor has directed that the application should be complied with, as well as all similar requisitions from the Revenue Commissioners that may be preferred through the Board.

2. His Honor considers it desirable that the use of the pluviometers should be introduced, as supplying a useful item of statistical information, and the expense of the requisite apparatus would appear from a letter of the Deputy Surveyor General to the address of Mr. Taylor the Commissioner, No. 134, of 15th July, to be trifling. The success in obtaining accurate returns must depend mainly on the interest and attention with which the instrument is observed by some subordinate officer of each Collectorate, to whom the duty of keeping the Register may be entrusted; and the Deputy Governor would wish the Board to issue such instructions as they may deem necessary to ensure a sufficient degree of care and supervision being bestowed by the several Collectors themselves.

No. DCXCVI.

TO THE COMMISSIONERS OF REVENUE.

October 30, 1847.—No. 20.

No. 696. Misc. Dept.

Attention called to a decree of Sudder Court construing Sec. 15, Reg. II. of 1793 to prohibit Amlah from taking farms or mokurerees from Zemindars in the District in which they are employed.

I AM directed by the Sudder Board of Revenue to call your attention to the decree passed by the Sudder Dewanny Adawlut on the 13th March, 1826, in the case of Bindrabun Bhose appellant, versus Baboo Gowahir Sing respondent, whereby Section 15, Regulation II. of 1793 is construed to prohibit the Amlah of a Collector from taking farms or mokurerees from any Zemindar in the District, and to request that you will instruct the several Collectors of your Division to warn their Amlah that they cannot take farms of any kind within the District in which they serve, without violating the Law as construed by the Sudder Court.

Vol. IV. page 130, of the Sudder Dewanny Adawlut Reports.

* For the mode of observing the indications of the instrument, and registering the fall of rain, see C. O. 28th April, 1848, No. 9, and C. O. 31st May, 1850, No. 30.

No. DCXCVII.

TO THE COMMISSIONERS OF REVENUE.

No. 697.
MISC. DEPT.
Grant of travelling allowance to Deputy Collectors and their establishments when employed in the interior of their Districts.

November 13, 1847.—No. 21.

I AM directed by the Sudder Board of Revenue to transmit for your information, and for communication, through the Collectors of your Division, to all the uncovenanted Deputy Collectors employed under them, the accompanying copy of the orders of Government, No. 838, dated the 3d instant, with enclosure, authorizing travelling allowance to uncovenanted Deputy Collectors at the rate of 3 Rs. per diem during the period of their employment in tents in the interior of their Districts; and to their establishments at the usual rate, viz $\frac{3}{10}$ths of their salaries.

FROM THE OFFICIATING UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.
No. 838, dated 3d November, 1847.

I am directed by the Hon'ble the Deputy Governor of Bengal to transmit the annexed copy of a letter, No. 671, from the Secretary to the Government of India, Home Department, dated the 23d ultimo, and to request the Board will make the necessary communication on the subject to the several officers concerned.

FROM THE SECRETARY TO THE GOVERNMENT OF INDIA, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.
No. 671, dated 23d October, 1847.

I am directed to acknowledge the receipt of Mr. Officiating Under Secretary Grey's letter, No. 811, dated the 18th instant, and in reply to state for the information of the Hon'ble the Deputy Governor of Bengal, that the President in Council is pleased to authorize the uncovenanted Deputy Collectors under the Bengal Presidency to draw travelling allowance at the rate of 3 Rs. per diem during the period of their employment in tents in the interior of their Districts, and their establishments will draw the usual rate, viz. $\frac{3}{10}$ths of their salaries.

No. DCXCVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 698.
MISC. DEPT.
Thermometers to be indented for, and range registered.

December 14, 1847.—No. 22.

WITH the sanction of Government, I am directed by the Sudder Board of Revenue to request that you will indent for as many thermometers as may be necessary for the several Collectors of your Division.

SECRETARIAT LIBRARY

2. The thermometer when received is to be kept by the head clerk of the Collector's office, who will note down the temperature of the air three times every day,* viz. at sunrise, noon and sunset; and the results are to be embodied in the Register prescribed by the Board's Circular of the 30th September last, (No. 19,) for pluviometers.

Circular, No. 698. Dec. 14, 1847.

No. DCXCIX.

TO THE COMMISSIONERS OF REVENUE.

January 6, 1848.—No. 1.

No. 699. Misc. Dept. Instructions for abbreviating the quarterly Indexes of Commissioners' correspondence.

WITH the view of abbreviating the quarterly Indexes of correspondence, prescribed by the Board's Circular Orders of the 14th of May last, No. 7, as much as may be consistent with their design, I am directed by the Sudder Board of Revenue to instruct you to exclude from your future Indexes

First. All correspondence on mere matters of form, such as the submission of periodical statements, contingent and other bills, and such like.

Second. All correspondence relating to Stamps, Opium, Abkaree, and other subjects, with which this Board have no concern.

Third. All subjects which must from their nature come before the Board for final orders; all subjects voluntarily reported on to the Board, and all on which a report has been called for in consequence of an appeal having been preferred to the Board.

2. When a report in English is submitted to you on any alleged grievance, or other subject, the Board request that the substance of your answer may be given in the Index, and not, as is sometimes done, such a remark as "orders issued in the native department."

No. DCC.

TO THE COMMISSIONERS OF REVENUE.

February 22, 1848.—No. 2.

No. 700. Misc. Dept. Arrangements for transmission of Treasure to be made for cold sea-

I AM directed by the Sudder Board of Revenue to transmit for your information, and for communication to the Collectors of your Division, the accompanying copy of a letter, No. 538, dated the 28th ultimo, from the

* See directions for placing the instrument in the most convenient position—C. O. 9th Aug. 1850, No. 52.

Circular, No. 700. Feb. 22, 1848.

son, except in urgent cases.

Secretary to the Government of India, Military Department, to the Secretary to the Government of Bengal, and to request that the several Collectors of your Division may be enjoined to make their arrangements for the transmission of treasure from one station to another, as far as may be practicable, in the cold season, and to refrain from calling for any escorts, except in cases of real urgency, in the hot weather and rains.

FROM THE SECRETARY TO THE GOVERNMENT OF INDIA, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

No. 538, dated 28th January, 1848.

The Right Hon'ble the Governor General in Council having had under consideration returns submitted by the Right Hon'ble the Commander-in-Chief, of the escorts for Treasure and public stores furnished by the Regiments of Native Infantry in the North Western Provinces, and being impressed with the necessity of relieving to the utmost possible extent the troops from such duties during the inclement seasons of the year, I am directed by his Lordship in Council to request that the attention of the Government of Bengal may be drawn to the subject, with a view to the Civil Officers concerned in Bengal being enjoined to make their arrangements for the transmission of treasure from one station to another, as far as may be practicable, in the cold season, and to refrain from calling for any escorts, except in cases of real urgency, in the hot weather and rains.

No. DCCI.

TO THE COMMISSIONERS OF REVENUE.

February 23, 1848.—No. 3.

No. 701. Misc. Dept.

Course to be observed whenever Collectors are served by the Sheriff of Calcutta with a notice attaching money in their hands belonging to other parties.

I AM directed by the Sudder Board of Revenue to request that you will instruct the several Collectors subordinate to you, whenever they may happen to be served by the Sheriff of Calcutta with a notice attaching money in their hands belonging to other parties, to confine themselves to a simple acknowledgment of the receipt of the Sheriff's letter, and thereupon immediately to communicate to the Solicitor to the East India Company the circumstances under which the money came into their hands, and the conflicting claims (if any) which may have been advanced to the same, together with the reasons, if any suggest themselves, why the money should not be paid over to the Sheriff. This information ought to be furnished in so complete a form as to enable the Solicitor, without delay, and without the necessity of

further reference, to prepare an affidavit, to be sworn by the Officer, if it should be thought advisable to show cause against any rule nisi for the payment of the money being made absolute.

Circular, No. 701. Feb. 23, 1848.

2. The Collector must be careful, after receiving and acknowledging the notice, not to pay away the money without specific instructions from a competent authority, or he may render himself personally liable for the amount.

No. DCCII.

TO THE COMMISSIONERS OF REVENUE.

February 21, 1848.— No. 4.

No. 702. Misc. Dept. Information called for on the culture of cotton with reference to Dr. Royle's Memorandum on the subject.

I AM directed by the Sudder Board of Revenue to transmit herewith, copy of a despatch from the Hon'ble the Court of Directors, No. 9, dated the 10th November last, and of the Memorandum by Dr. Royle therein referred to, relative to the experimental introduction of American cotton into different parts of India, the improvement of the indigenous cotton, and the probability of Indian cotton entering into successful competition with the produce of America in the English market.

2. The Board request that you will procure from the several Collectors subordinate to you, and submit to them for communication to Government, concise replies to the several questions put by the Hon'ble Court, accompanied by such general remarks on the subject as you or your subordinates may be enabled to offer.

3. You will be good enough to note that the beegah, maund, and Rupee used in answering the questions, must be defined.

DESPATCH OF THE COURT OF DIRECTORS.

No. 9, of 1847, dated 10th November.

1. We transmit herewith twenty-five copies of a Memorandum which has been submitted to us by Dr. Royle, which contains much valuable information in respect to the results of the experiments for introducing the American descriptions of cotton into different parts of India, and for improving the indigenous cotton, and also with regard to the probability of Indian cotton entering into successful competition with the produce of America in the English market.

Circular, No. 702. Feb. 21, 1848.

2. We are desirous of procuring information as to the extent to which India might be capable of supplying cotton, in the event of an increased demand for it, either in this country or elsewhere; and we have accordingly framed the queries in the margin, which we wish you to circulate among the Collectors of Land Revenue under your Presidency, and also among the Political Agents resident in such Native States as are known to produce cotton, with instructions to furnish concise replies on the several points indicated.

1. What is the price of cotton freed from seed at the principal mart or marts in your District?
2. At what price does the ryot sell his cotton cleaned or uncleaned, and with or without advances?
3. What is the expense of cleaning cotton by the *churka* or foot-roller, or by any other method which may be in use?
4. What are the expenses of conveying cotton to the nearest Port for shipment?
5. What is the average produce of cotton per beegah or acre?
6. What is the quantity of land under cultivation with cotton, and to what extent is it probable that the cultivation could be carried in the event of an increased demand?
N. B. The beegah, maund, and Rupee used in answering these questions, must be defined.

DR. ROYLE'S OBSERVATIONS ON THE RESULTS OF THE EXPERIMENTAL MEASURES FOR IMPROVING THE CULTURE OF COTTON IN INDIA.

At the point which the experimental measures adopted by the East India Company for improving the culture of Indian cotton and its preparation for the market, have now attained, it seems desirable to collect and condense the results at which we have hitherto arrived, and to endeavor to obtain from them a satisfactory solution of the following propositions: first, the practicability of India contending with America in producing even a fair quality of cotton; and secondly, the probability of Indian cotton, if sent in a clean state to market, continuing to be employed by any great number of manufacturers, even should American cotton again fall as low in price as it has done.

Cost of American cotton. On the first establishment of the cotton experiments in 1840, I made enquiries on the expenses of culture in America, and found that a cotton-planter had first to purchase his land, and pay for its being cleared; if it had been cleared, then he had to pay a higher price. He had also to purchase slaves, cattle, agricultural implements, as well as saw-gins; and to erect gin-houses besides other farm buildings.

The annual expenses consist, besides the interest of the money expended and the deterioration of property, of pay of overseers, food for slaves and for cattle, as also of incidental expenses.

Though the price of land may therefore be small in the first instance, the subsequent and annual expenses are so considerable, that the planter even with enormous returns per acre, as for instance from 300 to 600 ℔s of clean cotton, is yet unable to produce it at a lower cost than about 3*d* a ℔. This accords very nearly with the evidence of Mr. Joshua Bates, of the house of Baring and Co., and also with what I recently learned at Manchester, that cotton could not on an average be produced under 3*d* a ℔, and this without profit to the owner of the property, or the expenses to Liverpool, and from that to the mills at Manchester, &c. The diminution in the imports of cotton from America during the present year is considered to have been occasioned

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chiefly by restricted cultivation in the United States, in consequence of the low prices of 1846, when fair New Orleans cotton sold at Liverpool for 3¼*d* a ℔.

Cost and prices of Indian cotton.

On careful enquiry into the cost and sale prices of cotton in different parts of India, I find the ryot in some Districts sells his cotton without the seed, that is, comparatively clean cotton, for 1*d* a ℔, and readily for 1¼*d* a ℔, while in other Districts he obtains 1½*d*, and, in a few, as much as 2½*d* a ℔. The expenses of conveyance are calculated at 1*d* a ℔ generally, but it is much less from some Districts, and therefore we have the cotton of India, including the best Surats, selling at Liverpool at from 3*d* to 5*d* per ℔, though the latter sometimes bring as much as 7*d* and 8*d* a ℔ on an average, as in the years 1839 and 1835. It has again during this year been selling for 6*d* and 7*d* a ℔, and it has been stated in the late Bombay report on cotton, that an advance of ½*d* per ℔ upon a price of 3½*d*, or 15 per cent., is sufficient to produce a healthy action upon the cotton trade of Bombay, while Mr. Bell equally calculates that 4*d* a ℔ at Liverpool will pay all expenses, and yield a profit for the superior kind of cotton which he has cultivated near Agra. It is evident therefore that in point of price, India (notwithstanding the small returns of produce, which do not amount on an average to 100 ℔s per acre of clean cotton) is able to contend successfully with America, and will be able to do so still more successfully, when all unnecessary expenses are diminished between the farm and the factory, and these are paid on a clean and unadulterated article instead of on cotton which contains about one-fourth of dirt and refuse.

The next point, and that of nearly as great importance as the former, is the quality of the cotton which can be obtained from India. This may be noticed under the heads of American and of Indian cotton.

Quality of American cotton grown in India.

Though the New Orleans cotton failed in the Dooab, as it did in some other parts of India, it is now well known to have succeeded completely in some of the southern Provinces; as in the southern Mahratta country and in the Coimbatore District. In the former, from 25,000 to 30,000 acres were in cultivation last year with New Orleans cotton. This was both grown and cleaned by the hand saw-gin, by the natives themselves, and then sold to Government for 66¼ Rupees the candy of 784 ℔s, and cost altogether when sold at Manchester under 4*d* a ℔. Of the 1000 bales which have arrived, 500 have been sold for 6½*d* a pound at Manchester; the rest still remains unsold at Liverpool.

Dr. Wight's cotton cultivated in Coimbatore, is still more highly valued than that from Dharwar, being considered quite equal to fair New Orleans cotton and valued at 6¾*d* per ℔. Several hundred bales have, I believe, been dispatched to Liverpool by Dr. Wight, and he states that it may be landed there for 3½*d* per ℔. Mr. Turner, President of the Commercial Association of Manchester, in reply to some queries which I addressed to him last week, states, "I assure you the shipment of 1000 bales of such cotton* as per 'Quentin Leitch,' is an event of no small interest and importance. Let the Court then persevere by all means in introducing and en-

* Grown by the ryots in Dharwar from New Orleans seed.

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couraging the cultivation of American seed cotton in every District of India which is suitable for its growth, but especially in Coimbatore and Tinnevelly."

Quality of Indian cotton.

The success which has attended the cultivation of American cotton in the above Districts, has had an unfavorable effect on the Indian cotton, as far as the opinions of some of the principal manufacturers are concerned, inasmuch as they seem to think, from the success attending what they consider the best kind of cotton, it is useless or unnecessary to take any trouble with the indigenous cotton, as unfit to supply the place of American cotton in our manufactures. Such being the opinions of some of the principal spinners, I found some difficulty in forming a correct opinion respecting the real value of Indian cotton, as I had heard different opinions from some others. In this dilemma I was induced to write to Mr. Turner, as above stated, requesting him to give me his deliberate opinion on the importance of the improved cleaning and culture of Indian cotton, and on the probability of such cotton continuing to be employed by spinners, even when American cotton is at a low price. I annex an extract from his letter in the margin, as containing much valuable information, which is important from his position at the head of the Commercial Association of Manchester, and from his being himself one of the largest consumers of Indian cotton.

"You ask what is the Court to do as regards those Districts in which the American plant will not thrive; my answer is encourage the growth of the best cotton which *will* grow; induce the Natives to *pick* it carefully and to clean it effectually, (which Mr. Mercer assures me can be done by the saw-gin, if the kupas is only kept free from the dry friable leaves of the plant by careful picking,) discourage or prevent by every possible means the system of wilful adulteration, so injurious and so notorious; abolish the system of conveyance by bullocks, by making roads on which carts can travel, or still better, make, or encourage others to make, railroads, by which means the cotton can be sent down in bales, and thus be preserved more free from dirt and adulteration.

"Such cotton though not equal to what I expect will yet be grown in India from American seed, will always be saleable and useful to the manufacturers in this country at its fair relative value compared with other cotton; and if such cotton is shipped free from seeds, sand, and other filth which have heretofore prevented its extensive use, I have no doubt it will generally prove saleable at a price which will remunerate the grower.

"It is rather difficult to answer your question as to the 'real value of Indian cotton, supposing—the staple and character remaining as it is—you are enabled to have it clean picked and carefully ginned.' There are various qualities of Indian cotton; the Broach cotton is generally the best. I also consider the Coompta cotton to have many good qualities. The best guide I can give you as to what *I* consider the relative value is, that supposing Broach cotton to be carefully picked and saw-ginned, so as to be free from the minute fragments of leaf, which formed the great objection to the saw-ginned Coompta cotton which Mr.

The Broach cotton is that generally considered the best; that from the Dharwar District, commonly called Coompta, is also esteemed for many good qualities, among which is the strength of fibre. The indigenous cottons of the Bengal Presidency being at present chiefly exported to China, are less known at Manchester, though the Bengal cotton is usually considered *short* and *woolly* in the staple. The cotton of Bundlecund has long been famous in India, but it is not distinguished here.

It is evident that Indian cotton possesses some good qualities of its own. Among these I may mention colour, swelling of the fibre in bleaching, and particularly the facility with which it takes colors in dyeing. There can be no doubt therefore of the importance of improving the indigenous cottons of India, even though they are not applicable to all the purposes of American cotton.

Improved Indian cotton.

Various attempts have been made to improve the indigenous cottons of India in the course of the present experiments,

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Mercer sent home, I should order it at 1*d* per ℔ below such cotton as the 1000 bales ex 'Quentin Leitch,' and I should order Coompta cotton, similarly cleaned, at 1½*d* less; so that supposing the American seed cotton to be worth 6½*d*, I should value saw-ginned Broach 5½*d*, and Coompta 5*d*.

"I believe that if Indian cotton is sent home clean, there will be an increased demand for it, and that it is very unlikely that the spinners will discontinue to use it even if American cotton recedes from its present value—though of course they would in such case only use it at its relative value compared with American. You need not fear that it will go out of use, if, as you say, it can be produced at 1½*d* per ℔ by the ryots in India, as we have good ground for supposing that America cannot produce cotton within 50 per cent. of this price. You must however provide *good roads* by which this *cheap produce* can be *cheaply* and *expeditiously* conveyed to the port of shipment, and at the same time be preserved free from adulteration."

both by cultivation, and by sending them in a cleaner state to market. Broach cotton cleaned by the saw-gin by Dr. Burn, was approved of, and sold well at Liverpool. The cotton of Khandeish, cleaned by the saw-gin by Mr. Simpson and Mr. Blount, sold for 124 and 132 Rupees the candy at Bombay, when cotton from New Orleans seed sold only for 113 and 120 Rupees; though the preference of the Bombay Merchants has not been confirmed at Manchester, where none of the samples of indigenous cotton, however clean, were considered equal to that grown from American seed. The indigenous cotton of the Dharwar District, or Coompta, has already been mentioned: it had one defect, which may easily be removed, but it is described by Mr. North, who is Mr. Turner's partner and in charge of the North Shore Mills, as "about the best specimen of East Indian cotton we ever worked: in the carding and spinning it has given unqualified satisfaction." The indigenous cotton of Coimbatore cleaned by Dr. Wight, has not yet been received.

The native cotton cleaned by the saw-gins established at Agra, which was shipped to London and received some months ago, was disapproved of from the shortness of the staple, and from this having been cut in the process of ginning. The cotton sold better than was expected from the then high price of cotton, but it was not considered at all fitted for the purposes of spinning.

Defect of some saw-ginned cotton.

The method adopted with respect to the Coompta cotton was, to purchase the kupas from the ryots, and clean it by the saw-gins. This mode has the advantage of a considerable effect being produced in a comparatively short time, but it has one great defect, which could not have been foreseen, but which has been discovered by the working of the cotton in the mill, and which it is feared will characterize all *dirty* Indian cotton cleaned by the saw-gin. The defect as described in the Coompta cotton, is its "being so full of small shell dirt," which "appears to have been broken into such an infinity of minute particles, all adhering most pertinaciously to the cotton, so that it is utterly impossible to eject it." It is conspicuous in the carded cotton, and likewise in the yarn, of both of which I have received specimens, and would necessarily also be conspicuous in cloth made from it.

This defect appears to be owing entirely to the cotton having been carelessly picked, as is the case with almost all Indian cotton, when the bracts and leaves being in a dry state break up and adhere to the cotton with much tenacity. When the cotton in the process of ginning is being carried by the saws through the narrow grating, the broken leaf seems to be ground into fine spiculæ, which stick into the fibres of the cotton and adhere to it with so much tenacity as not to be

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separated even in the processes of blowing, carding, or spinning. The only remedy is to have the cotton cleanly picked as it ripens, which will add little to its expense but add one third to its value.

Improved culture of Indian cotton.

Another set of experiments has been made on indigenous cottons by attempting to improve them by culture, and this not with inferior kinds of seed only, but with the best of different Districts. In Broach, Dr. Burn tried the American method of culture on the native cotton. In Dharwar and Belgaum, cotton was cultivated from Broach seed*, from that of Omerawatee, and from that of other districts, and the same course has been followed by Dr. Wight, and in general with favorable results. But the American planters have observed that in the West of India, as well as in the Nizam's territory, the cultivation of cotton is conducted in a superior style, embracing the drill husbandry and a rotation of crops, but that in the Bengal Presidency including Bundlecund, the cultivation was susceptible of great improvement. Mr. Terry and Mr. Blount, both cultivated the indigenous cottons of India, the one in the Dooab, and the other at Gorruckpore, and both with very promising results. But they have stated to me that they were prohibited from proceeding with this culture, because the experiments were said to be intended for the introduction of American cotton into India, and not for the improvement of that of India.

* This sold at Bombay for 125 Rupees the candy, while that from New Orleans seed sold for 113 and 120 Rupees.

The cotton of Bundlecund has long been celebrated in India, but with it has probably often been confounded the cotton of Central India, which used formerly to find its way to the Ganges, but is now chiefly conveyed to Bombay. But Bundlecund itself is no doubt well suited to the cultivation of cotton, as it has always been supposed to be, and Mr. Mercer and Mr. Frost, as I have recently learnt, both consider the District as most favorable for the improved culture of cotton. Mr. Mercer would no doubt have succeeded in improving it, had he not been burnt out of his farm during the disturbances in that District in 1841. The cotton of Jalown and Jhansi was formerly most celebrated, and Mr. Bell now finds that the cotton of Baugcheenee, a district on the South of the Chumbul near Dholpore, and therefore probably very similar in soil and climate to that of Jalown and Jhansi which are not very distant, is that which is at present most in repute. This Baugcheenee cotton is that which Mr. Bell, after numerous experiments on all the varieties of seed which he was able to procure, found to be the best for cultivation in the Dooab, and it is sufficiently esteemed by the natives to be able to command a higher price in the local markets. Mr. Bell states "that a small parcel of the latter cotton which came into this market, was instantly taken at about 7½ per cent. higher than the rates paid for the other best reputed cottons." The quality was moreover highly approved of at Liverpool, for 9 bales sent by Mr. Bell to Messrs. Nicol, Duckworth and Co. are reported as "pretty clean, but rather seedy, fair color, staple fair length," and valued at 4⅛*d* per ℔ on the 6th February, 1846, when fair qualities of bowed Georgia were selling for 3¾*d*, and the same quality of New

Orleans cotton for 4¾*d*. The samples of the cotton sent this year to the India House, and which I sent to Mr. Turner, were pronounced by him as saleable at 5*d* a pound, though the staple was short, provided the cotton in bulk should prove as clean as the samples I sent him. Mr. Tetly the cotton-broker of London, who has been so long employed by the East India Company, values these cottons—supposing the bulk to be equal to the samples in point of cleanness,—at from 6*d* to 6½*d* per ℔, the same price as middling to fair American.

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There can be no doubt therefore of the goodness of this cotton, and of its fitness for some of our manufactures; and the fact is of importance, because this good cotton is not confined to one village, but may be procured from several of a quality little inferior, as the other sorts do not differ from the Baugcheenee more than from 5 to 7 per cent.

Importance of improving cotton in India.

It is important, therefore, to determine whether a further attempt to improve the quality of the cotton in the North Western Provinces should be made, notwithstanding the recent failure of the American planters in the neighbourhood of Calpee. This might be considered decisive of the question, were it not for the fact that the attention of the American planters was chiefly directed to the New Orleans seed, which was found unsuitable to the climate, particularly in the two very *dry* seasons, which unfortunately occurred at the time of the experiments. Improved culture as far as it was tried on the native plant was, as I am informed, attended with favorable results. The great importance of the improved culture of cotton in India is sufficiently admitted by the establishment of the original experiments, and it is not of less consequence in the North Western Provinces than in other parts of India. In fact, the trade in cotton from Calcutta to Europe has greatly diminished, and that to China it is feared will follow the same course, as not only the cotton of the other Presidencies is becoming improved, but the Americans have begun to export their clean cotton to China. It is therefore of great importance to improve the cotton of North Western India either by culture or cleaning, or still better, by both combined, and I have always regretted that one of the American planters was not retained to endeavor to improve the cotton of the Dooab, or rather that of Bundlecund, by the union of improved culture with careful cleaning.

Taking it for granted that the importance of improvement will be admitted, and neglecting the foreign cottons for the present as unsuitable to the climate, at least with the present mode of culture, it remains to be considered how the native cottons can be improved.

Modes of improving Indian cotton.

The best method would appear to be to select the districts where the best cottons are already produced for the first experiments, as it may be presumed that fewer difficulties will have to be encountered in improving the culture, or in introducing superior kinds of seed from other districts, if this should be thought expedient; and moreover, the experiments on early picking and careful cleaning would be made on an article which was already known to be of good quality.

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Improved culture of Indian cotton.

The next best method is to introduce good seed into districts where inferior cottons are produced, in order that this may be supplanted by a superior article, hoping that the qualities of the imported seed may be retained in the new situation when this has the advantage of more careful culture, otherwise it does not follow that the new seed will give an improved produce beyond the first year. This method Mr. Bell has from his local situation been compelled to adopt. It has the important characteristic that failure would not deter from other attempts in more favorable situations, yet success under adverse circumstances of soil or climate would greatly stimulate exertion in all other situations.

No. DCCIII.

TO THE COMMISSIONERS OF REVENUE.

No. 703. Misc. Dept.

Government Pleader to furnish copies of decrees or miscellaneous orders in Government suits on plain paper immediately on their being passed. Responsibility attending neglect of this Rule.

March 9, 1848.—No. 5.

In modification of the orders circulated in letter, No. 16, dated 24th April, 1832, I am desired by the Sudder Board of Revenue to request, that the several Collectors subordinate to you, may be directed to issue instructions to the Government Pleaders at the Civil Courts, informing them that, in future, they are to furnish a copy, on plain paper, of the decree or miscellaneous order in every case to which the Government is a party, immediately after it has been passed.

2. Whenever it may be determined under the Rules circulated in the Board's letter of the 29th of May last, No. 9 A, to prefer an appeal against any decree or order passed against the Government, it will be the duty of the Collector immediately to direct the Government Pleader to apply for an authenticated copy of such decree or order, furnishing him at the same time with the necessary stamp paper for the purpose.

3. In the event of any unnecessary delay occurring in obtaining copies under these orders, the Collector or the Government Pleader, whichever may be in fault, will, I am desired to observe, be held strictly responsible for the consequences.

4. A copy of this Circular will be forwarded to the Superintendent and Remembrancer of Legal Affairs, for his information.

No. DCCIV.

TO THE COMMISSIONERS OF REVENUE.

March 9, 1848.—No. 6.

No. 704.
Misc. Dept.
Circulating Rules of Practice, proposed by Mr. Elliott, for conduct of summary suits, and inviting suggestions for improving the Law and process of distraint and sale for arrears of rent, and of summary suits to recover arrears or contest exactions of rent.

In continuation of the Circular Orders of the 16th July last, No. 13, I am desired by the Sudder Board of Revenue to transmit to you the accompanying copy of a set of Rules of Practice for the conduct of summary suits, proposed by Mr. Elliott the Deputy Collector of Chumparun, with his explanatory notes attached.

2. The Board are desirous, agreeably to the suggestion of the late Commissioner of Patna, Mr. Ravenshaw, of bringing the whole Law regarding the realization of rent by distraint and summary suit under the consideration of the Government, with a view to its consolidation and improvement.

3. The Law on this subject is scattered among the numerous enactments specified on the margin, and the Board request that after considering these, and the Rules now forwarded, and consulting with the several Collectors subordinate to you, you will favor them with your opinion of the omissions, additions, and amendments required to improve and render more complete—first, the Law and process of distraint and sale for arrears of rent,—and second, the Law and process of summary suits to recover arrears, or contest exactions, of rent.

XVII. of 1793.
XXXV. of 1795.
VII. of 1799.
II. of 1805.
V. of 1812.
XXIX. of 1814.
XIX. of 1817.
XX. of 1817.
VIII. of 1819.
II. of 1821.
VII. of 1822.
XIV. of 1824.
VIII. of 1831.
VII. of 1832.

RULES OF PRACTICE FOR THE CONDUCT OF SUMMARY SUITS, PROPOSED BY THE DEPUTY COLLECTOR OF CHUMPARUN, WITH EXPLANATORY NOTES.

Rule 1. Every one wishing to institute a summary suit, will mention in his plaint the abstract of his claim, and at the foot of it, the names of his witnesses, detailing the particulars of the debt on a separate paper, signed by the Putwaree. These two papers will be presented, with the tulubana required according to the fixed rates of the District for the issue of the dustuck, to the Nazir, who will write on the upper cover of the petition—"The tulubana has been deposited, date ————" and return the papers to the bearer, who will then file them in the summary suit serishtah, where an order for the issue of the dustuck and ishtihar will be written, and presented to the Collector for signature.

Note.—It seems to me pure waste of time for a Collector to receive and peruse petitions like the plaint in a summary suit, upon which one only order can be passed, and which must afterwards be studied by him as a portion of the suit: I would therefore allow all such to be delivered into the serishtah. But whereas great delay often occurs, and reports from the Nazir are rendered necessary in consequence of the plaintiffs neglecting to deposit tulubana,

Circular, No. 704. March 9, 1848.

I propose that no plaint be received without a certificate of that deposit. This will save much trouble; it can in no wise injure the plaintiff, and will greatly expedite the first steps in the case, and thereby necessarily reduce the average period required for the decision of these suits.

Rule 2. To the peadah sent for the defendant, both dustuck and ishtihar will be delivered. If the defendant be not found, he will issue the ishtihar; and, on his return, the Nazir will certify on the back of the dustuck the absence of the defendant and the issue of the ishtihar; and if the defendant be still absent at the end of 15 days, the Nazir will certify that fact on the back of the ishtihar, which he will file with the usual receipt.

Note.—I do not think that the most scrupulous can consider the simultaneous issue of the dustuck and ishtihar illegal; and, if it be not so, it is a manifest saving of all the time now consumed in the return of the peadah from the Mofussil, the issue of fresh orders, and his second arrival at the defendant's village, whilst the plaintiff will have to pay just one half the present charge for these two processes.

Rule 3. If the defendant be found on the issue of the dustuck, the Nazir will, on his reaching the Court, give the ishtihar to him, taking his receipt in order that he may comply with the requisition for cash deposit or security, and file his defence either personally or by attorney, within 15 days from that date.

Note.—My remarks on Mr. Beaufort's proposed Rule 8 will shew the difficulties which a defendant may have to undergo, and in consideration of which I think 15 days only a reasonable time to allow for the preparation of a reply.

Rule 4. On the arrival of a defendant the plaintiff's attorney must immediately deposit diet allowance, at the rate of one anna per diem, for the remaining portion of the current English month; and on the last day of each month, he must pay in diet allowance for the next month. In default of the first or any subsequent payment, the Jail Darogah will bring the defendant before the Collector for instant release.

Note.—By paying up at first only to the end of the month, much trouble may be saved to the Jail Darogah and to the attornies of plaintiffs, as it will become a fixed rule that all diet money is to be paid on the last day of the month, and that, in default of such payment, the defendant will certainly be released the next morning.

Rule 5. Every security bond must be presented to the Nazir with the tulubana of the peadah to be sent to investigate its validity, and must then be taken with the Nazir's certificate to the summary serishtah, where the customary order will be written and presented to the Collector for signature. Whilst the validity of the bond is being tested, the defendant may, with the sanction of the plaintiff, be left at liberty in charge of any one of the regular mooktears of the Court whom he may have employed, on that person's giving a receipt for him on a stamp paper, of eight annas value, which receipt will be held binding on the giver to produce the defendant or to pay the demand, failing in which his property will be distrained to make it good.

Circular, No. 704. March 9, 1848.

Rule 6. The reply—at the foot of which the names of the defendant's witnesses are to be specified—must be presented with the tulubana for the subpœna for defendant's witnesses (as directed in Rule 1 for the plaint) within 15 days after the appearance of the defendant, and no reply without tulubana will be received, excepting in the cases provided for in Rules 8 and 11.

Rule 7. The plaintiff will be required to deposit tulubana for the issue of his subpœna within three clear days after the arrival of the defendant in the Court, if brought up by the dustuck; or, if he be not then seized, within three clear days after the expiration of the term of the ishtihar.

Rule 8. If either party engage in writing, in the plaint or reply respectively, to produce his own witnesses, he need not deposit tulubana, but no subpœna for those witnesses will afterwards be allowed, if he shall represent himself as unable to fulfil his intention.

Note.—This restriction is absolutely necessary to prevent the parties making an engagement which they have no intention of fulfilling, and set forth merely to create delay.

Rule 9. When a subpœna on either side is issued, the witnesses must be pointed out without delay to the peadah, who is required to return within the prescribed period; and if any party agree to bring up his own witnesses, he must do so within that time; and no longer term which he may mention in any receipt or other paper will be allowed. If for any *special* reason, such as the illness or absence of a witness, an extra period be absolutely necessary, a petition to that effect must be presented to the Collector, who will issue the requisite order. The documentary evidence of all parties concerned must be produced on or before the date on which the evidence of their respective witnesses is taken in writing.

Rule 10. Whenever a Collector may have reason to suppose that a false, or malicious, or exaggerated demand has been made, he may call upon the plaintiff [for a detail of the extent, and boundaries, and quality, and rate of assessment of the lands for which the arrear is claimed, and also require him] to pay, according to the fixed *meeáds* of the District, one Rupee per diem for an Ameen to be deputed by the Court to measure and assess the lands aforesaid. The Collector may also call upon the parties to bring forward any oral or documentary evidence that may seem to him needful for the elucidation of the case, over and above any that may have been voluntarily offered by the parties concerned. The defendant, or any interposing party who may appear to be vexatiously disputing a reasonable demand, may also be called upon, at the discretion of the Collector, to pay for the deputation of an Ameen.

Note.—In the last clause of my remarks on Mr. Beaufort's Rule 6, I have mentioned that I do not hesitate to adopt the plan here recommended, when I find it necessary; but, if new Rules are to be issued to assimilate the practice of the Courts, I think this should be one. The people here did not like it at first, but now freely acknowledge its usefulness, and I could not have a better proof of its working well, than the fact of my *now* being very seldom compelled to resort to it.

Circular, No. 704. March 9, 1848.

If Mr. Collector Sandys' proposal, that the *plaint* should invariably specify in detail the lands on which arrear is claimed be adopted, that order may be inserted in my first Rule, and the portion of this Rule No. 10, which I have included in brackets may be omitted. But it appears to me that this Rule will answer all the purposes of justice, and will prove less troublesome in its working than that proposed by Mr. Sandys.

Rule 11. If a defaulter, having been seized, and, by reason of inability to furnish security or deposit cash, confined in Jail, shall evidently be unable to adopt measures for his own defence, the Collector may receive his reply on plain paper, and require the plaintiff to deposit tulubana for the subpœna of the defendant's witnesses, which will of course be charged on the decision of the suit to the losing party.

Note.—A Rule of this kind appears to be required, as cases sometimes occur in which the main object of the plaintiff seems to be to eject a tenant from his land, from mere malice, or with a view to a more profitable arrangement for the land held by him.

Rule 12. These Rules for the conduct of summary suits in regard to arrears of land-rent, shall be held to apply and be in force, so far as they may be applicable, to all summary suits cognizable by a Collector, and any party failing to adhere to the practices herein enjoined, will, at the discretion of the Collector, subject his case, if a plaintiff or other claimant, to be struck off the files, and, if a defendant, to be decided exparte.

Rule 13. The title *Collector* above used is to be understood to signify the Collector or any other Officer, vested, pro tempore, with the power of deciding summary suits.

Diary of parties in attendance in the Court of the Collector of ——

1	2	3	4	5	6	7	
Date of arrival.	Names of parties and designation, whether plaintiff, defendant or witness.	Case in which concerned.		Name of Mooktear of party named in column 2.	Date of deposition or examination.	Date of discharge.	
		Plaintiff.	Defendant.				

No. DCCV.

TO THE COMMISSIONERS OF REVENUE.

March 29, 1848.—No. 7.

No. 705.
MISC. DEPT.
Course to be followed in providing for the conduct of the current duties of a Collector's office, during his temporary absence in the interior of his District.

THE Rules in force for providing for the charge of a Collector's Treasury, and the performance of the current duties of his office, on occasions of his temporary absence in the interior of his District, having been found in practice to be attended with inconvenince, the Sudder Board of Revenue are pleased, with the sanction of Government to direct, in supersession of the existing Rules, that in future, whenever a Collector desires to proceed to the interior of his District on duty, he shall apply for the sanction of the Commissioner, reporting at the same time the arrangement he proposes to make for the charge of his Treasury and the performance of the current duties of his office during his absence.

Vide Govt. Orders of 7th May, 1824, appended to Board's Circular of 31st July, 1832, No. 145; also, Board's Circular of 24th November, 1841, No. 32.

2. The arrangement which the Commissioner may sanction is to be reported* by him to the Board, for the information of Government and publication in the official Gazette.

No. DCCVI.

TO THE COMMISSIONERS OF REVENUE.

March 28, 1848.—No. 8.

No. 706.
MISC. DEPT.
Assistance to be rendered to Capt. Kittoe, Government Archaiologist, in his researches.

I AM directed by the Sudder Board of Revenue to forward to you herewith, for communication to the Collectors of your Division, the accompanying copy of a letter, No. 380, dated the 22d instant, from Under Secretary Mr. Seton Karr, and of its enclosures, relative to the assistance to be afforded to Captain Kittoe in his researches as Government Archaiologist.

2. You will be good enough to attract the particular attention of your subordinates to the 2d paragraph of Mr. Seton Karr's letter.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 380, dated 22d March, 1848.

I am directed by the Right Hon'ble the Governor of Bengal to transmit copy of a letter from Mr. Secretary Bushby, No. 206, dated the 19th ultimo, with its

* Date of arrangement taking effect to be also reported—C. O. 10th April, 1849, No. 11.

Circular, No. 706. March 28, 1848.

enclosures, and to request, that, as directed by the Supreme Government, you will issue instructions to the local Authorities subordinate to the Board to afford Captain Kittoe the assistance required in his researches.

2. I am at the same time desired to request that you will impress on all such Officers the necessity of keeping strictly within the bounds of the Law, and of carefully abstaining from any measures which may injure the rights, arouse the hostility, or offend the religious prejudices of the native population.

FROM THE SECRETARY TO THE GOVERNMENT OF INDIA, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

No. 206, dated 19th Feb., 1848.

I am directed to forward to you the accompanying copy of a letter from Captain Kittoe, dated the 8th instant, No. 2, and to request that the Right Hon'ble the Governor of Bengal will be pleased to issue to the local Authorities under the Bengal Presidency, instructions in accordance with the Circular letter annexed to Captain Kittoe's communication. It should be understood that no figures or objects of any kind should be removed without the official consent and authority of the Magistrate of the District.

2. You are also requested to instruct the Inland Steam Navigation Department to afford such assistance to Captain Kittoe as can be rendered without inconvenience to the public service, for the conveyance to Calcutta of such specimens of sculpture as Captain Kittoe may from time to time desire to transmit.

FROM CAPTAIN KITTOE, ARCHAIOLOGIST, TO THE SECRETARY TO GOVERNMENT, HOME DEPARTMENT.

No. 2, dated 8th Feb., 1848.

In reply to your letter, No. 104, of the 29th ultimo, I have the honor to state (with regard to the first question) my wish for the local Authorities to exercise their influence in obtaining information according to the spirit of the Circular issued by Government at the close of 1844; however, the better to explain my meaning, I annex a draft for a Circular which can be curtailed or otherwise, as his Lordship the Right Hon'ble the Governor General may see fit.

"The precise nature of the aid required from local Authorities."

Recommends the use of convicts.

Where such may be done without difficulty, I would recommend that the Magistrates be empowered to detach a gang of prisoners to clear rubbish and expose objects of interest. By this arrangement much may be gained and at no expense to Government; for instance, in the vicinity of Gyah there are—1st. the two large caves of Barabur requiring to be cleared (Mr. Lautour the late Magistrate had promised to do this);—2d. the ruins of the Tope of Bukrour;—3d. the mound at Koorkihar;—4th. the caves of the stone Bundhar, Rajgriha;—5th. the tumuli of Chillor near Sherghottee: I attach much importance to all these; splendid specimens of sculpture could thus be obtained without cost, and without the slightest objection in any way.

What freight I am likely to require.

3. The freight I am likely to require would be small as to space; it would not be necessary to send all at one time; the amount might be limited. The specimens would remain at Dinapore with the steam agent, to be shipped at leisure; the same at this place (Benares). For instance, I have obtained a valuable curiosity which I propose to send as soon as it shall have been cleaned; its mean measurement is 4′× 1′,, 6″+ 1′,, 6″=12 square feet at 1¼ maund to the foot, or 15 maunds weight. This is large in comparison with the generality of specimens I should have to send.

Circular, No. 706. March 28, 1848.

Suggests public cattle being employed.

4. I would suggest that from Gyah to Dinapore expense might be saved by commissariat cattle and tumbrils being employed.

Objects intended to be sent shortly.

5. The objects I should first procure are several fine figures of Budha from the mound of Koorkihar, and one of Siva from that of Chillor, weighing 10 to 15 maunds each, of black chlorite.

PROPOSED CIRCULAR.

In accordance with instructions received from the Hon'ble the Court of Directors in their letter dated 27th January, 1847, and the Right Hon'ble the Governor General having appointed Captain Kittoe to the duty of investigating the antiquities of this Presidency, and of collecting such specimens of sculpture and objects of curiosity for the Hon'ble Court's Museum, the removal of which would not be objected to by the inhabitants, I am instructed to request you will afford him the benefit of your influence with the native gentry and others in the furtherance of this object, and in procuring for him general information as to any antiquities, particularly inscriptions, existing within your District.

No. DCCVII.

TO THE COMMISSIONERS OF REVENUE.

April 28, 1848.—No. 9.

No. 707. Misc. Dept.

Instructions for registering fall of rain from indications of pluviometers.

In continuation of Circulars Nos. 19 and 22, dated respectively the 30th September and 14th December, 1847, I am directed by the Sudder Board of Revenue to communicate the following instructions for the guidance of the local Officers, in observing the pluviometers and registering the fall of rain,* and to prescribe the annexed form of Register wherein to record the results obtained as well from the pluviometers as from the thermometers.

* For further observations on this subject, see C. O. 31st May, 1850, No. 30, and its accompaniments.

Circular, No. 707. April 28, 1848.

2. The scale of the pluviometer is constructed with reference to the proportional diameters of the cup and reservoir, each division on the scale representing 1-10th of an inch. The quantity of rain which falls should be recorded in inches and decimals. Thus if the index be elevated to the 4th line, the quantity to be noted will be 0-40 inches; if only to $2\frac{1}{2}$ marks, the correct notification will be 0-25; and so on, calculating the divisions of the scale to one inch of rain, and estimating the fractional parts of each division as so many decimal parts. The height of the receiving cup of the pluviometer above ground should be recorded, and after every observation the instrument should be emptied, so that the zero of the scale may be level with the top of the cup.

Days of the Month.	Temperature of the Air.			Rain-gauge elevation—feet.	Remarks.
	Sunrise.	Noon.	Sunset.	Inches.	

No. DCCVIII.

TO THE COMMISSIONERS OF REVENUE.

May 2, 1848.—No. 10.

No. 708. Misc. Dept.

Personal responsibility of Government Officers for expenses of actions brought against them in Courts of Law.

I AM directed by the Sudder Board of Revenue to forward to you herewith, for your information and for communication to the Officers subordinate to you, a copy of a letter, No. 689, dated the 12th ultimo, addressed by the Secretary to Government in the Judicial Department, to the Superintendent of Police, Lower Provinces, on the subject of the personal responsibility of Government Officers for the expenses of actions brought against them in Courts of Law, for acts done in the discharge of their official duties.

FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SUPERINTENDENT OF POLICE, LOWER PROVINCES.

Circular, No. 708. May 2, 1848.

No. 689, dated 12th April, 1848.

I am directed by the Right Hon'ble the Governor to acknowledge the receipt of your letter, No. 583, of the 17th ultimo, in which you draw his Lordship's attention to the position in which Magistrates and other Officers of Government are placed, when actions are brought against them in Courts of Law for acts done in the discharge of their official duties, in consequence of the system at present pursued of leaving them to defend themselves at their own expense in every case, and only reimbursing them after the conclusion of the trial, if from the facts then developed, it should appear that they have conducted themselves legally and properly in the matters which occasioned the action.

2. After carefully considering the subject, his Lordship has come to the conclusion, that it will be right that the Officers of Government so situated, should be relieved from the necessity which must often press heavily upon their means of advancing the funds required for defending themselves against actions which may often be prompted by malice or litigiousness.

3. With this view, his Lordship has determined as the course to be pursued in such cases in future, that on the institution of any action against an Officer of the Government, for acts done in the discharge of his public duty, he should communicate the fact through the usual official channel, reporting all circumstances which may be necessary to enable the Government to arrive at a decision on the real merits of the case. If, on full examination into the case, and on a fair and reasonable interpretation of his proceedings, the Officer shall appear to have acted rightly, he will be directed to take the necessary steps to defend himself—the Government advancing the funds necessary for that purpose, to be refunded after the issue of the action is known, in case the circumstances then brought to light should prove the Officer to have acted improperly. If, on the other hand, upon examination of his case by the Government, his conduct shall appear to have been clearly wrong, he will be informed that the Government will not interfere, and that he must defend himself at his own charge.

4. Under such a rule as this, his Lordship conceives that public Officers will not be led to feel that they can fall back on the Government for defence in every case, whether their conduct have been right or wrong. They will be sensible that they can look for assistance only, when they may appear to have entirely deserved it, and therefore their sense of responsibility will remain as keen as heretofore.

5. Regarding Mr. Trotter's case, which gave rise to your communication, his Lordship has been informed that the action against that Officer has been non-suited.

No. DCCIX.

TO THE COMMISSIONERS OF REVENUE.

No. 709.
WARDS' DEPT.

Opinions invited upon proposition of Mr. Forbes, Collector of Rajshahee, of allowing guardians of minor wards of Court to select their own Pleaders for management of suits in which wards of Court are concerned.

June 3, 1848.—No. 11.

WITH reference to the annexed copy of a letter from Mr. Forbes, the Collector of Rajshahee, to the address of the Commissioner of the Moorshedabad Division, dated the 6th ultimo, No. 33, I am desired by the Sudder Board of Revenue to request that you will ascertain the opinion of the Collectors under your control, and report the same together with your own sentiments, on the subject of the expediency or otherwise of allowing guardians of minor wards of Court, to select their own Pleaders, in supersession of the prevailing practice under which the management of suits in which wards of Court are concerned, is considered to form a part of the duty of the Government Vakeel.

2. The point discussed is a difficult one, but the Board are disposed to think Mr. Forbes is right, it being understood that the Collector and Commissioner watch the proceedings of the guardian so as to prevent collusion as much as possible. The doubt is that the guardian will prove quite as likely to destroy as to protect the cause of his ward, and against this there should be some check.

FROM THE COLLECTOR OF RAJSHAHEE, TO THE COMMISSIONER OF REVENUE, 14TH OR MOORSHEDABAD DIVISION.

No. 33, dated 6th May, 1848.

I have the honor to forward copy of an urzee of the guardian of Prosunno Narain Rae and other minors, on the subject of selecting one or more Vakeels to defend suits brought against the minors' Estate, and with reference to the 5th paragraph of your latter, No. 233, dated 31st July, 1846, I have the honor to request that you will refer the question of allowing the guardian to select his own Vakeels, for the consideration of the Sudder Board.

2. I beg to state that I earnestly recommend that the guardian shall be allowed to defend all suits brought against the minors' Estate, unhampered by any interference of the Collector further than requiring the guardian to keep the Court of Wards informed of his proceedings by filing copies of them with the Collector.

3. The Collector can have no knowledge of the habits, practices, acquaintances, servants, agents and customs of the minors' father, and he has no means or opportunity of making himself acquainted with them: neither can he make himself acquainted with the practices and habits of the claimants on the Estate. The guardian however has it in his power to a very great extent, by secret contrivances,

Circular, No. 709. June 3, 1848.

to get a clue to the circumstances that attended every transaction, and from the knowledge thus obtained he may often manage to maintain a good defence in a doubtful case, or in a case that he thinks it is his duty to defend. He has however in these cases to carry on a perfect game of fence which wholly depends upon secrecy and tact. The guardian that really desires to maintain the rights of his ward, will not trust the Collector or the Government Vakeel. He is afraid of the publicity that will be occasioned by communicating to the Collector the motives that have induced him to adopt the particular line of defence that he intends to follow, or he may be afraid that if he did communicate the motives that have induced him to adopt a particular line of defence, that the Collector might hesitate to follow it; and if the guardian has not confidence in the Government Vakeel, instead of explaining to him the particular nature and motives of his defence, he will do all in his power to keep him in the dark.

4. Whoever has paid attention to legal proceedings must be aware that it is often impossible to state the direct and principal objection to a claim, or to found the defence on it from the absence of some particular proof, or on account of some technical objection—and hence necessity arises for defending the suit by indirect means. It is thus in selecting the grounds of defence that the real skill of the lawyer is displayed; the drafting the replies and pleadings is, comparatively speaking, a mere mechanical act. If the guardian does not exert himself in a suit against a ward, the defence of the suit by the Collector is hopeless, as the Collector is utterly impotent from his entire ignorance of all the facts of the case.

5. Moreover, the guardian is competent to defend a suit against his ward not only wholly independently of the Collector, but quite in a different manner to the course of pleading adopted by the Collector. It has, moreover, been determined by the Sudder Dewanny that it is not necessary for the plaintiff to serve notices on the Collector of a suit against a ward's estate.

6. I consider that the interests of the wards require that the Collector shall interfere with the guardian in suits against a ward as little as possible, and that the guardian shall be left to set up the defence that he thinks he will be best able to maintain, and that he shall be permitted to appoint the Vakeel that he thinks best capable of conducting the case, and in whom he may have most confidence.

No. DCCX.

TO THE COMMISSIONERS OF REVENUE.

June 28, 1848.—No. 12.

No. 710. Misc. Dept. Farther instructions relative to

On a review of the annual Returns of the several Revenue Divisions for the year 1846-47, it has occurred to the Sudder Board of Revenue to issue

Circular, No. 710. June 28, 1848.

preparation of annual Returns.

the following instructions, in amendment and extension of those to be found in the Circular Orders noted in the margin, as calculated at once to simplify and improve the Returns, and to facilitate the preparation from them of the Board's general Report to Government on the Revenue Administration of the Lower Provinces.

21st September, 1846, No 26.
4th June, 1847, No. 10.

Statement A, column 13.
Statement B, column 14.

2. It will be sufficient instead of giving the distribution of the balance outstanding from the settled and unsettled Muhals respectively, in the manner indicated in the Board's Circular of the 21st September, 1846, No. 26, to distribute only the *total* balance, observing the following form, and subjoining explanations as before directed.

	Balance as per column —.			Distribution of the total balance.					
1	2	3	4	5.	6	7	8	9	10
District.	Due from settled Muhals.	Due from unsettled Muhals.	Total.	Since realized.	Since remitted.	Suspended.	Bad and irrecoverable.	Good and for realization.	Total as per column —.

Statement A, columns 16 and 19.
Statement B, column 18.

3. In statement B, two new columns are to be introduced immediately following column 21, viz. column 22, to be headed, "in other ways," and column 23, to be headed, "total additions," then will follow the present column 22, as column 24.

4. In giving the details of the removals shewn in column 16 A, and column 18 B, and of the additions appearing in column 19 A, and new column 22 B, the classification and order followed at paragraphs 18 and 33, of the Board's general Report for the year 1846-47,* with a printed copy of which you have been furnished, is to be observed as closely as possible.

* The order observed in the Report for 1848-49, which is the last that has yet been printed, and in which the details are more complete than in the Report for 1846-47, is as follows:

STATEMENT A.

Removals.	*Acquisitions.*
Transferred to statement B.	By purchase.
Transferred to other Districts.	Churs, &c. decreed.
Doubled up with other Estates.	Traced by survey or measurement.
Relinquished by authority.	Transferred from statement B.
Sold.	

Statement C. 5. The following form of statement C, slightly altered from the existing one, is to be substituted for the latter. Circular, No. 710. June 28, 1848.

1	2	3		4		5		6		7		8		9	
				Settled regularly under Regulation VII. of 1822.						Settled summarily.					
District.	Name of Settling Officer.	Period of employment.		A Muhals.		B Muhals.		Total.		A Muhals.		B Muhals.		Total.	
		Months.	Days.	Number.	Jumma.	Number.	Jumma.	Number.	Jumma.	Number.	Jumma.	Number.	Jumma.	Number.	Jumma.

Statement D. 6. Column 4 A of statement D, will now correspond with column 4, of the new form C, column 4 B, with column 5 C, and column 4 total, with column 6 C.

Statement D, column 7. 7. The period of the settlements in the pending cases is to be exhibited in the following form.

District.	Settled more than 5 years.			More than 4 years.			More than 3 years.			More than 2 years.			More than 1 year.			Belonging to the current year.		
	Before Commissioner.	Before Collector.	Before Uncovenanted Deputy Collectors.	Before Commissioner.	Before Collector.	Before Uncovenanted Deputy Collectors.	Before Commissioner.	Before Collector.	Before Uncovenanted Deputy Collectors.	Before Commissioner.	Before Collector.	Before Uncovenanted Deputy Collectors.	Before Commissioner.	Before Collector.	Before Uncovenanted Deputy Collectors.	Before Commissioner.	Before Collector.	Before Uncovenanted Deputy Collectors.

Twice decreed.
Twice entered by mistake.
Diluviated.
Untraceable.

Removals.

Transferred to the Rent-roll.
Transferred to Statement A.
Transferred to other Districts.
Incorporated with other Estates.
Released in appeal in claim cases.
Relinquished, being under 100 beegahs.
Relinquished under the 50 beegah order.
Expunged, untraceable.
Diluviated.
Double resumptions.
Erroneous duplicate entries.

STATEMENT B.

Transferred from other Districts.
By subdivision of Estates.
Escheats.
Improperly excluded, or erroneously omitted.

Acquisitions.

By resumption.
By expiry of leases.
Traced by survey or local enquiry.
By subdivision of Estates.
Transferred from statement A.
Transferred from other Districts.
Incorporated with other Estates.
Erroneously omitted before.

Circular, No. 710. June 28, 1848.

Statement E, column 7.

8. The details of column 7, statement E, are to be given for each District in the form following paragraph 86 of the Board's Report, and the classification and order there observed is to be adopted as much as possible.*

Statement of Summary Suits.

9. In lieu of the present final column in the statement of summary suits, for suits pending at the close of the year, the final column of the form observed in the Board's Report, following paragraph 104, is to be adopted.†

10. The following Rules, prescribed in reply to special references, are circulated for general information.

1. Resumed Muhals the property of Government should, in common with all other Muhals the bonâ fide property of Government, continue to be shewn in statement A, notwithstanding they may have been settled, temporarily or otherwise, and transferred to the Towjee, and when such Muhals become open to a new settlement, they should be made to pass through statements E, C, and D.

2. Resumed Muhals, the property of individuals, which have been removed from statement B, as having been settled temporarily and transferred to the Towjee, should, on the expiration of the term of settlement, be again brought on statement B, and shewn in the new column 22, now prescribed, and made to pass through statements E, C, and D.

* In the last printed Report (for 1848-49), the following classification is observed—

Untraceable.
Resumed Estates released on security, pending decision of appeal.
Pending in appeal before Special Commissioner.
Already released or otherwise disposed of.
To be reported for release as being under 100 or 50 beegahs.
Pending inquiry into claims.
Estates twice resumed.
To be reported as having diluviated.
Entirely waste.
Belonging to other Districts.
Not liable during life time of present incumbent or performance of service.
Total.

† This form consists in sub-dividing the last column shewing the suits "pending at the close of the year" in the following manner.

More than a year.
More than six months.
More than three months.
Less than three months.
Total.

3. Any Muhal the property of Government, which the Government may sell outright, should as soon as sold, be excluded from statement A, and transferred to statement B; or, if settled before sale, excluded altogether, until it is again open to settlement, when it should be brought into statement B, shewn in the new column 22, and made to pass through statements E, C, and D, as before.

Circular, No. 710. June 28, 1848.

11. To prevent the great inconvenience and delay occasioned whenever informalities occur, or it is necessary to call for explanation of errors or omissions, your particular attention is requested to the correct preparation of your Report, to which end it is advisable that you should have before you when drawing it up, this and the Board's previous Circulars on the subject, together with their orders on your last Report, in order that you may, by careful collation at the time, satisfy yourself that the local Officers have observed in their Returns, and observe yourself in your Report, all the directions which have been issued for their guidance and yours.

P. S. It is to be understood that the total for the whole Division is also to be exhibited in the several forms prescribed at paragraphs 2, 4, 7, and 8, by adding together the details shewn of the several Districts.

No. DCCXI.

TO THE COMMISSIONERS OF REVENUE.

June 30, 1848.—No. 13.

No. 711. Misc. Dept.

Amended forms of process Nos. I and IV. in summary suits for rent to be issued thro' the Sheriff of Calcutta.

I AM directed by the Sudder Board of Revenue to instruct you, that the annexed amended forms of process in summary suits for rent, which have been approved by the Advocate General, are to be adopted in substitution of Nos. I. and IV. of the forms circulated with the Board's letter of the 12th August, 1846, No. 22.

2. The more indulgent enactments contained in Clause 3, Section 15, Regulation VII. of 1799, as set forth in the original form No. 1, are to be applied by the Collector's Officer after the arrest of the defendant by the Sheriff, in execution of the process.

No. I.

Revised form of Dustuck.

To Nuzzur Ally, Nazir of the Collector's Office for the District of Nuddea.

Clause 3, Section 15, Reg. VII. of 1799.

Whereas Baboo Kalachand, of Santipore, has instituted a suit in this Court against Sheik Goomanee, of Durrumtollah, in the Town of Calcutta, under the

Circular, No. 711. June 30, 1848.

provisions of Regulation VII. of 1799, for the recovery of arrears of rent to the amount of Rs. 100, you are hereby authorized and commanded to require the said Sheik Goomanee either to give you good and sufficient security in the sum of Rupees ——— for his personal appearance before this Court, or to deposit in your hands the said sum of Rupees 100, together with the sum of Rupees ——— as, and for the costs of this process to be paid by you into this Court, and in the event of the said Sheik Goomanee failing to give such good and sufficient security, or to make such deposit as aforesaid, you are further authorized and commanded to take the said Sheik Goomanee into custody and to bring him before this Court.

Given under my hand and the seal of the Court, this ——— day of ——— 18—.

(Signed,) A. B.

Collector or Deputy Collector or Assistant or Uncovenanted Deputy Collector, as the case may be.

N. B. The security bond should be in the same form, mutatis mutandis, as that executed by way of bail bond for the appearance of a defendant in a regular suit. Section No. 6 of forms of Sudder Dewanny Adawlut, Civil Process, appended to the Court's Circular of the 1st March, 1841.

No. IV.

Section 4, Reg. XIV. of 1824.

WARRANT FOR THE APPREHENSION OF A WITNESS.

To Nuzzur Ally, Nazir of the Collector's Office for the District of Nuddea.

Whereas Sheik Mungloo, of Durrumtollah, in the Town of Calcutta, was duly subpœnaed on the 24th day of August, 1846, to give evidence on behalf of Baboo Kalachand, of Santipore, plaintiff, and whereas Sheik Edoo peadah has declared to the due service of the said subpœna, and also that the sum of Rupees ——— was tendered to the said Sheik Mungloo for his expenses, and whereas the said Sheik Mungloo has neglected and refused to appear according to the exigency of the subpœna, you are hereby authorized and commanded to apprehend the said Sheik Mungloo and to produce him before this Court. In this fail not, dated this 18th day of September, 18—.

(Signed,) A. B.

Collector or Deputy Collector, &c. as before.

No. DCCXII.

TO THE COMMISSIONERS OF REVENUE.

July 12, 1848.—No. 14.

No. 712. MISC. DEPT. Farther directions relative to the preparation of the annual Returns.

WITH reference to paragraphs 124 and 141 of the Board's Report to Government on the Revenue Administration of the Lower Provinces for the year 1846-47, and in continuation of Circular No. 12, dated the 28th ultimo,

Circular, No. 712. July 12, 1848.

I am now directed by the Sudder Board of Revenue to instruct you further as follows, on the subject of your annual Reports.

2. A separate statement of the execution of summary decrees is to be submitted, immediately following the statement of summary suits, agreeably to No. 1 of the forms hereto annexed. The remarks on this statement are to be of the same nature as those prescribed in the Board's Circular of the 21st September, 1846, No. 26, for the statement of summary suits.

3. For the other business, not included in particular statements, performed in the offices of the several Collectors, the annexed form (No. 2) is to be adopted, in lieu of the one circulated with the Board's letter abovementioned.

4. Collectors will be particularly careful that the same case under the several specified heads is never counted more than once, the whole of every case, from its institution to its final disposal, being treated as one.

5. Under the miscellaneous head, only bonâ fide *cases*, not provided for in any of the preceding columns, which require to be regularly investigated are to be entered, and not mere reports, and such like, requiring only a formal order for their disposal, and here also the same case is of course to be treated as one, from its commencement to its termination.

6. In the appendix to the form, under the head of "letters written and answered," letters of advice, and other letters of mere form, and periodical statements, are not to be included, and under the head "proceedings written and answered," only isolated proceedings, distinct from those belonging to any *case*, are to be entered.

7. As some Collectors have been in the habit of including, under the head of miscellaneous cases in the superseded form, the number of Treasury warrants issued, the signature of papers, the packing of treasure, and such like business, the Board desire to impress upon the several Collectors that only business of the descriptions actually specified is to be entered in the present statement, the instructions given in paragraph 5 in respect to miscellaneous cases, being carefully observed.

8. The statements now ordered are to be adopted in your Report for the past year 1847-48, and the form of quarterly statement of business performed by Collectors, prescribed by the Board's Circular of the 26th October, 1842, No. 25, should be altered for the future, that is, from the 1st quarter of the current year, in correspondence with the present instructions.*

* The form has undergone further modifications. See C. O. 17th September, 1850, No. 65, and the form thereto appended.

Circular, No. 712. July 12, 1848.

9. For the business performed in the Commissioner's offices, the annexed form of quarterly statement No. 3 is to be adopted from the current year, in lieu of the form supplied with the Board's Circular abovementioned, and you will be good enough also to transmit, at your early convenience, a statement in the new form, for the past year 1847-48, for incorporation in the Board's annual Report to Government for that year.

10. The Rules laid down in paragraphs 4 to 7 for guidance in the preparation of the Collector's statement, are to be equally observed in the preparation of the Commissioner's statement, and this latter statement is not to be altered or extended with a view to the introduction of any matters which cannot legitimately be classed under one or other of the specified heads.

No. I.

Statement of Execution of Summary Decrees.

1	2	3	4	5	6				
					Pending at the close of the year.				
Districts.	Unexecuted on the 30th April, 184—.	Added during the year 184—.	Total.	Disposed of during the year.	More than a year.	More than six months.	More than three months.	Less than three months.	Total.

Circular, No. 712.
July 12, 1848.

No. II.

Business not included in the foregoing Statements performed in the Collectors' Offices during the year from 1st May, 18—, to 30th April, 18—.

1	2	3	4	5	6	7	8	9
Description of cases.	Pending at the close of the past year.	Instituted during the year.	Total.	Disposed of.	Total disposed of.	Remaining.	Total remaining.	Remarks.
	Districts.	Districts.	Districts.	Districts.		Districts.		
1.—Sales under Regulation VIII. of 1819, ...								
2.—Appeals against Revenue sales, referred by Commissioner for investigation and report, ...								
3.—Pleadings in Government suits, ...								
4.—Cases under Section 30, Regulation II. of 1819, ...								
5.—Butwarrah cases, ...								
6.—Dakhil Kharij cases, ...								
7.—Pension cases, ...								
8.—Abkaree cases, ...								
9.—Stamp cases, ...								
10.—Claims to money in deposit,								
11.—Miscellaneous cases, ...								

Appendix.

Districts.	Letters written and answered.	Proceedings written and answered.	Reports from native subordinates disposed of.	Petitions heard and orders thereon passed.	Number of drafts issued.	Number of drafts cashed.	Number of interest payments on Government Promissory Notes.	Number of pension certificates discharged.	Number of malikana certificates discharged.	Total.

Circular, No. 712.
July 12, 1848.

No. III.

Statement of business performed in the Office of the Commissioner of ——— in the ——— quarter of 18—.

Description of cases.	Remaining from last quarter.	Instituted during the quarter.	Total.	Disposed of.	Remaining.	Remarks.
1.—Appeals against sales under Act I. of 1845,						
2.—Appeals of all other kinds against the acts or orders of the Collectors or other subordinate officers,						
3.—Appeals to the Board against the orders of the Commissioner, presented direct to the Board or through the Commissioner, in which the papers or a report have been called for,						
4.—Regular settlements,						
5.—Summary settlements,						
6.—Butwarrah cases,						
7.—Petitions of suit under Regulation II. of 1814,						
8.—Cases under Section 4, Regulation III. of 1828,						
9.—Miscellaneous cases not provided for in any of the foregoing heads,						
10.—Reports from native subordinates,						
11.—Petitions,						
12.—Proceedings written and answered,						
13.—Letters written and answered,						
14.—Contingent and other bills checked and passed,						

No. DCCXIII.

TO THE COMMISSIONERS OF REVENUE.

No. 713.
Misc. Dept.

The entire Vernacular School fees in any one District not to be thrown into one fund, but kept separate. Board may sanction disbursements of surplus fees.

September 2, 1848.—No. 15.

WITH reference to Circular Orders of the 21st January, 1846, No. 46, I am desired by the Sudder Board of Revenue to communicate for your information and guidance, that the Government have ruled that the whole of the schooling fees in any one District are not to be thrown into one fund for the use, if required, of the Schools generally, but that each School is to depend on its own funds; and further, that the surplus fees of any Vernacular School may be dealt with under the authority of the Board, as is most for the benefit of the institution, either to remunerate the Masters, if deserving, or to supply

Under date the 9th instant—letter No. 701.

extra agency, if required; or, what is considered of greater importance, to relieve the Government from expenditure, and if possible, to make the School pay itself.

Circular, No. 713. Sept. 2, 1848.

No. DCCXIV.

TO THE COMMISSIONERS OF REVENUE.

September 9, 1848.—No. 16.

No. 714. Misc. Dept.

Course to be followed when land claimed by a third party is included in a Resumption decree, and also when land is given up by a Collector as not included in the decree.

I AM directed by the Sudder Board of Revenue to circulate the following instructions for the future observance of yourself and your subordinates.

2. When settlements are made in execution of Resumption decrees, the analogy presented by the course followed in prosecuting the original suit should be observed: that is, when a Collector decides that any land claimed by a third party is included in the decree in favor of Government, the Revenue Commissioner should abstain from interference, leaving it to the dissatisfied party to appeal to the Special Commissioner. And, on the other hand, when a Collector gives up any land as not included in the resumption decree, he should submit his proceedings for the consideration of the Revenue Commissioner, who, if he see fit, may appeal to the Special Commissioner against the Collector's order.

No. DCCXV.

TO THE COMMISSIONERS OF REVENUE.

September 14, 1848.—No. 17.

No. 715. Misc. Dept.

Form of statement of percentage allowed to Government Pleader and Nazir, on sums realized by them in unexecuted decrees.

I AM directed by the Sudder Board of Revenue to request that the half yearly statement prescribed by the 2nd para. of their Circular, No. 14, dated the 21st July, 1847, may be submitted, in future, in the annexed form.

Circular, No. 715.
Sept. 14, 1848.

FORM.

*Statement of percentage allowed to the Government Pleaders and Collectorate Nazirs of the ———— Division, under the Board's Circular, No. 14, dated 21st July, 1847, on account of sums realized by them in execution of decrees of Court, from the**

Districts.	No. of suits.	Names of parties to the suits.	Amount litigated.	By what authority decided.	Date of decision.	Amount due to Government.	Amount recovered for which percentage has been awarded.	Amount still due.	Amount of percentage awarded to the Government Pleader.	Amount of percentage awarded to the Nazir.	Total amount of percentage awarded.	Remarks.

**Note.*—1st May to the 31st October, 18—, or 1st November to the 30th April, 18—, as the case may be.

No. DCCXVI.

TO THE COMMISSIONERS OF REVENUE.

September 16, 1848.—No. 18.

No. 716.
MISC. DEPT.
Examination of Vernacular Schools on Sundays prohibited under certain circumstances.

I AM directed by the Sudder Board of Revenue to forward, for your information and for communication to your subordinates, the annexed extract paras. 1 to 4, of a letter from Government, No. 756, dated the 30th ultimo, on the subject of the opening of the Vernacular Schools on Sundays.

EXTRACT FROM A LETTER FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 756, dated the 30th August, 1848.

As the Government have established the Vernacular Schools, they have consequently a right to issue any restrictions or conditions in respect of internal discipline which they may think proper.

2. His Lordship remarks that, in the present case, there would not seem to be any necessity for prohibiting the opening of the School on a Sunday, for the daily duties of instruction, inasmuch as the scholars, the masters, and the managing Committee appear not to be Christians, and consequently are not called upon to keep the Sabbath holy.

3. But there is good reason, his Lordship thinks, why the examination should not be held on a Sunday, because the Officer of Government whose attendance would be expedient, and who would naturally desire to be present, might be precluded from attending on a day which his creed declares must be observed as a day of rest.

4. His Lordship would lay down no general rule, but would judge each case on its own individual merits. Generally speaking, he would prohibit examinations or other similar proceedings of Schools from being fixed for Sundays, whenever this would either offend the principles of any parties engaged as teachers, or managers, or would prevent, or render irksome, the attendance of Government Officers whose presence is usual and advantageous.

No. DCCXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 717.
MISC. DEPT.

Opinion required on modifications of Butwarrah Law proposed by Mr. Forbes, Collector of Rajshahee.

September 27, 1848.—No. 19.

I AM directed by the Sudder Board of Revenue to transmit herewith a copy of the correspondence noted on the margin, and to request that you will report, with reference to the several points mooted therein, what modifications are, in your opinion, and in the opinion of your subordinates, necessary in the existing Law relative to Butwarrahs.

Collector of Rajshahee to Commissioner of 14th Division, dated 16th April, 1847, No. 29, paragraphs 21 ad fin.
Board to Government, dated 28th May, 1847, No. 175.
Government to Board, dated 2d June, 1847, No. 445.
Collecter of Rajshahee to Commissioner of 14th Division, dated 19th August, 1847, No. 108, paragraphs 20 ad fin.
Board to Commissioner of Moorshedabad, dated 27th September, 1848, No. 134.

EXTRACT FROM A LETTER FROM THE COLLECTOR OF RAJSHAHEE, TO THE COMMISSIONER OF MOORSHEDABAD.

No. 29, dated 16th April, 1847.

Para. 21. I beg also earnestly to solicit attention to the system on which Butwarrahs are conducted. I beg first, to request attention to the oath that the Ameen is obliged to subscribe; and secondly, to the amount of remuneration that he receives. Is it possible for any one to administer an oath that he knows from experience must be violated, without feeling nearly the same degree of degradation that he would do were he about to take it himself. All the casuistry that I can summon to my aid, will not satisfy me that I am not an accessory to the wickedness. I can only diminish the degree of baseness by persuading myself that the violation of the oath will deceive no one, and that it is, therefore, intended only as a form to render the Ameen liable to punishment in the event of conviction. The amount of remuneration received by the Ameen, in this instance, is not a solitary exception: on the contrary, I do not believe that a single Butwarrah Ameen that has been employed in this Zillah during the last fifteen years, has been paid at higher rates; and I have met with more than one instance in which the fines levied from them for delay in preparing their papers, have exceeded the whole amount of their fees. I must also add, that I do not believe that a Butwarrah has been effected within the same period, in conformity to the Regulations.

22. It may be said that the Collector, by hastening the proceedings, will raise the rate of the Ameen's remuneration, but unfortunately the Collector has not practically the power to do so.

23. Fines may be imposed on the Zemindars for not delivering papers; but the Zemindars may easily avoid these fines by giving papers that are utterly useless, whilst they may protract the business to an endless duration by prohibiting the ryots to attend and point out the land.

Circular, No. 717. Sept. 27, 1848.

24. If proof be required of this, I beg to refer to the heaps of urzees that immediately follow the appointment of a Butwarrah Ameen. The Collector must examine all these urzees, hold a proceeding on them, and submit them to the Commissioner, with an English report. The Commissioner then returns them with an English letter. The Zemindar, in the meantime, has been watching the correspondence, and complies just at the time that the coercion was about to operate. The papers are then even, perhaps, found to be incomplete or useless, or the Rujoonuvees affects ignorance of every thing relating to the Estate, and the correspondence between the Ameen, Collector, and Commissioner, commences over again. In all this, it is evident, that the Collector must be entirely guided by the report of the Ameen, and the Commissioner by the report of the Collector, even if the Collector calls on the Zemindar for a reply. It would, therefore, in fact, be better, because more effectual, to give the Ameen the power to act summarily, and the Zemindar the option of an appeal.

25. The only adequate means that I can perceive of enforcing the Butwarrah Law is, by vesting Ameens with the authority of Deputy Collectors under Regulation IX. of 1833, with full powers under Regulation VII. of 1822, and to hold proceedings under Section 30, of Regulation II. of 1819, and by remunerating them fully as liberally. The jummabundee of every village in the Estate should be taken in the same careful manner as it would be if the Estate were under settlement under Regulation VII. of 1822 and Regulation VIII. of 1832. The provisions of Section 19, Regulation XIX. of 1814 should be carefully observed. The jummabundee papers should be finally delivered to the Collector, with a concise rooedad stating the peculiar circumstances of every village, as required by Section 8 of the present Law, and all the sharers should be served with notice that the jummabundee will be finally adopted on a fixed future day, unless satisfactory cause be shewn, and no steps should be taken towards the separation of shares until the jummabundee has been finally settled.

26. At present, the Zemindars look upon a Butwarrah as a game or speculation, the object of which is to shift the burden of the land Revenue on their co-parceners. The want of power in the Ameen to take a single step in the matter, and his insufficient remuneration, render him entirely dependent on the sharers, and he has no choice but to coalesce with the most powerful or most energetic of them.

27. Allowing that the Civil Court will adopt the view of the unalienable liability of the land to contribute the land Revenue at present assessed on it, referred to in the correspondence between the Board and Government, No. XXIX. page 84 of Peters' Circular Orders, and that the permanency of the land Revenue cannot be put in jeopardy by fraudulent Butwarrahs, I still think that some amended system is called for, if it be only for the purpose of putting an end to the necessity of perjury, and of checking instead of fostering the spirit of intrigue and chicanery among the proprietors of land.

28. Allowing, however, that Government has the power of putting together the portions of an Estate separated by Butwarrah, it appears to me to be more than

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puerile, in the servants of Government busying themselves in breaking up the Estates on the Rent-roll, for no other purpose than of bringing them together again five and twenty years hence. It is impossible to estimate the extent of individual loss and ruin that this trifling will occasion. One proprietor, on the land allotted to him, may construct a factory, improve his land by drainage and introducing the cultivation of sugar-cane or other superior produce, when on a sudden he will find others taking share in his improved land to the extent of three-fourths of it. Another may have invested his fortune in the purchase of what he had every reason to suppose was a separate independent Estate, when on a sudden, he may find himself deprived of three-fourths or more of the profits that he had calculated would give him the fair market interest for his money. But this injury to individual property is at least distant, and will only attend the bringing together of the Estates. But this Butwarrah affords an instance of the same injury, I may almost say, spoliation, attending the separation of an Estate; not only are all the inferior villages allotted to the weaker sharers, but the inferior or worthless land of the three largest villages has been lopped off from them and given to the weaker sharers, on no other pretext than the Ameen pretending to think that it was necessary to make every share consist of the same number or proportion of square feet, as well as of assets to the fraction of a pie.

29. Had the Butwarrah been made by the mutual agreement of the proprietors, there would be some excuse in Government looking on with indifference to all inequalities in it until Government were threatened with a loss in land Revenue. But even in this case, it would be more desirable that no one should be deceived by the apparent indifference of Government, and it would be sufficient to allow the shares to be held separately responsible for the land Revenue allotted to them, and to be sold on default, so long as they fetched the arrear; and whenever the price of a share fell short of the arrear due from it, Government would have a fair excuse for bringing the whole Estate to the hammer. But Butwarrahs by private arrangements are the very ones that are seldom applied for, or when applied for, seldom obtain the sanction of the superior Revenue Authorities. It is difficult to ascertain whether the proprietors are bonâ fide landlords, or how far the private and secret arrangements of the proprietors may extend. But the instance under consideration affords no such excuse for Government. Three proprietors out of four did every thing in their power to prevent the Butwarrah; but their objections were overruled, and they were actually dispossessed of the best lands in their Estate by the whole power and authority of Government.

30. That the Government has not sustained loss through the separation of Estates, may, I think, be attributed to the difficulty, if not impossibility, of effecting Butwarrahs from the want of power in the Ameens, and from the conviction that every Revenue Officer must feel that the less he does in the way of expediting the division of Estates, the better he consults the true interest of Government.

31. In conclusion, I beg that the authorized remuneration of a Butwarrah

Circular, No. 717. Sept. 27, 1848.

Ameen—of which the case under consideration affords a fair example—may be contrasted with the expense incurred in the settlement of the accounts between the Ryot and Zemindar, and the Zemindar and Government, in the unsettled Districts of Bengal and Orissa. The Ameen who measured the area of the field, and recorded the name of the occupant and the crops it was best capable of producing, was paid by a fixed salary of 20 rupees a month. The Officer who tested the correctness of the Ameen's proceeding and settled the fair market rent of the land, was paid at a fixed salary of 250 to 350 Rs. a month, and his establishment was paid 100 Rs. a month. If Government found it true policy to grant these liberal salaries, before compromising the right and interest of any party in the land, for a limited period only when Government bore the whole expense of the operation, I think every one must admit, that sound policy requires that the same integrity and ability shall be secured by similar liberality, when the interest of Government and the whole value of the property between Zemindar and Zemindar are at stake, in perpetuity, although Government, in this instance, will not bear the expense.

32. As at present conducted, I can only characterize Butwarrahs as the most disgraceful system of gambling that the world perhaps has ever witnessed. The applicant for Butwarrah, however small his share in the Estate may be, challenges his co-parceners to the game, and Government immediately obliges them all to take a hand, and enforces the payment of the stakes by dispossessing the losers and giving possession to the winner. During the game, however, Government only interferes for the purpose of punishing delay or interruption in playing by imposing daily fines, which are awarded to the dealer, to whose cheating there is no check but an oath at the commencement.

FROM THE SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL, REVENUE DEPARTMENT.

No. 175, dated the 28th May, 1847.

I am directed by the Sudder Board of Revenue to request that you will lay before the Hon'ble the Deputy Governor of Bengal, the accompanying letter, No. 105, dated the 12th instant, from the Commissioner of Moorshedabad, together with its enclosure from the Collector of Rajshahee, being a report by that Officer upon the Butwarrahs of Kaleegong, Kalcesuffa, &c., which were confirmed by Messrs. Gouldsbury and Jackson, respectively, on the 10th April, 1843, and 20th May, 1844.

No. 29, dated the 16th ultimo.

2. The Collector's letter gives a succinct account of the Butwarrah proceedings, and as in the opinion of the Board, error and even fraud in the partitions are clearly made out, and the period, viz. ten years after confirmation within which, under the provisions of Section 25, Regulation XIX. of 1814, the Government may quash a Butwarrah has not yet expired, they beg to recommend that new partitions be ordered.

3. Mr. Forbes' letter, the Board observe, is an excellent one, showing a prac-

Circular, No. 717. Sept. 27, 1848.

tical acquaintance with his subject, and a proper sense of his responsibilities, and they consider the suggestion made in the 25th para. to be well worthy of consideration. A Deputy Collector will now be often available for the supervision of Butwarrahs without additional expense to Government, and might very properly be so employed.

FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 445, dated 2d June, 1847.

I am directed by the Hon'ble the Deputy Governor of Bengal to acknowledge the receipt of your letter, No. 175, of the 28th ultimo, with its enclosures, on the subject of the Butwarrahs of Kaleegong, Kaleesuffa, &c., which were confirmed by Messrs. Gouldsbury and Jackson, respectively, on the 10th April, 1843, and 20th May, 1844, but which are now satisfactorily proved to have been so fraudulently or erroneously made, as to induce the Board to recommend to Government that the partition should be cancelled, and a new allotment of the jumma made according to the provisions of Section 25, Regulation XIX. of 1814.

2. The Deputy Governor being satisfied from the representations of the Board and the local Authorities, that the partitions have been so fraudulently or erroneously made as to require revision, has directed me to inform you that he accedes to the Board's recommendation, and requests that a new allotment of jumma may be made as speedily as may be practicable.

3. The Deputy Governor observes that the Commissioner Mr. Taylor, submitted the papers to the Board without offering any opinion on the subject.

4. The Board have drawn the Deputy Governor's attention to Mr. Forbes' letter of the 16th April, which they term an excellent one. The Deputy Governor has perused it with great interest, and entirely agrees with the Board in their opinion of its merits. Should the Board now or hereafter see reason to found upon it any legislative measure, their suggestions will meet with the Deputy Governor's ready consideration. Mr. Forbes' remarks on the administration of oaths to Butwarrah Ameens are very worthy of notice. His well-founded objections to the old system of paying Ameens inadequately, have perhaps been anticipated by the passing of Act XI. of 1838, which enables the Revenue Authorities to grant to those functionaries such a remuneration as may be adequate to their responsibilities; but the delay which seems still to prevail in the completion of Butwarrahs is a subject to which the attention of the superior Revenue Authorities may be turned with much advantage.

EXTRACT FROM A LETTER FROM THE COLLECTOR OF RAJSHAHEE, TO THE COMMISSIONER OF MOORSHEDABAD.

No. 108, dated 19th August, 1847.

Para. 20. By an Officer with powers of a Collector under Regulation IX. of 1833, and possessed of the experience and ability that can be purchased at 350 Rs.

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a month with the certainty of regular employment, or of present employment affording a strong claim for future employment, the Butwarrah of a Muhal of this extent might be completed in the course of two months, supposing that no other business of a nature capable of being carried on simultaneously with it were entrusted to the same person; but if other business were committed to the charge of the person of the qualifications referred to, then perhaps the cost of the time occupied in effecting the Butwarrah would not, on an average, exceed a month's salary. But the expense of this agency for the shortest possible period would prove a severe tax on the proprietors, and it would, in the majority of instances, act as a prohibition of Butwarrah.

21. But supposing that a fair partition of the Estate has been effected by a competent and trust-worthy Officer, there still appears to me to be something so unusual, so harsh, and so arbitrary, in a fiscal Officer, under the mere plea of fiscal expediency, forcibly ousting the several proprietors from their lands in the face of their urgent remonstrances and entreaties, that I cannot conceive it possible that Government will tolerate a practice that has so seldom been put in force, and that has arisen, not from a positive enactment, but rather from alterations in the Rules of the Perpetual Settlement that have been made from time to time to further the interest of proprietors of land.

22. From Sections 20, 23 and 26, of Regulation VIII. of 1793, it is clear that joint (ijmalee) proprietors of Estates were not permitted to collect the quotas of rent, corresponding to their shares, directly from the ryots, but the whole Estate was placed in the charge of a common manager, and hence joint proprietors had never ijmalee possession; and on effecting Butwarrahs under Regulation XXV. of 1793 the necessity of ousting a party could never occur. So tender was the interference of Government at that time in a matter affecting the rights of proprietors in land, that the Regulation did not empower even the Sudder Board of Revenue to put parties into possession, in the event of opposition on the part of a proprietor. If further proof be required of the caution of the framers of the rules of the Perpetual Settlement that no one who had possession should be dispossessed of his land, I would point to Section 27, of Regulation VIII. of 1793, which converted the shares of proprietors into separate Estates whenever they had actual possession of their land, without any reference to the fact of the compactness of their Estates, or the adequacy of the amount of assessment they at the time bore, or to the capability of the land continuing to bear the assessment.

23. Section 2, of Regulation XVII. of 1805, enacted that the joint proprietors of Estates in common tenancy, might manage their respective shares in such manner as they thought most advisable without the interference of the Collector; and this Law by enabling the proprietors to manage directly their own shares, first introduced the necessity of the fiscal Officer ousting parties on effecting a Butwarrah. It is true that the Butwarrah Regulation is silent on the subject of ousting or dispossessing proprietors, but it it evident that the Law is wholly nugatory unless it implies this power.

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24. But this is not the only difficulty that has been introduced by alterations in the Laws of the Perpetual Settlement, as far as regards the completing of Butwarrahs.

25. By Regulation V. of 1812, Sections 2 and 3, proprietors of land are declared competent to grant leases for any period which they may deem most convenient to themselves and tenants. The meaning of this Law is most distinctly explained by Regulation XVIII. of 1812, and it is to the concluding section of that Regulation that I solicit particular attention. By this section, it is distinctly stated that farming pottahs, whether granted in perpetuity or not, and leases to ryots, shall remain in full force in the event of a Butwarrah. I submit an illustration of the effect of this Law on putting the several proprietors into possession of their Estates, under Section 20 of Regulation XIX. of 1814, on the completion of the Butwarrah. A Muhal bearing a sudder jumma of Rs. 2000, and consisting of four villages each yielding assets of 1500 Rs., has descended to four sons, and every son collects his four annas directly from the ryots. One son is extravagant, runs into debt, and to satisfy a pressing demand, for a large bonus gives his share in putnee at a rent of Rs. 700, as he cannot make up his mind to part with the whole of his interest in the Estate. From the extravagance of their brother, the other sharers become alarmed at the prospect of the whole Estate being sold for the arrears of their brother's share, either from his default, or the default of the putneedar. Hence a Butwarrah is applied for. The Butwarrah will not affect the putneedar, who, let the brothers share as they may, will retain his right on the whole Estate, and will collect four annas in the rupee from the ryots in all the four villages. On the completion of the Butwarrah, the Collector will place each of the four brothers in possession of one village, and they will thus be placed on precisely the same footing. No choice or remedy will be left. It is a matter in which the Civil Courts cannot interfere, and neither the Collector nor the Court can interfere with the putneedar. Every sharer must take what will be given him by the Collector, and every sharer will have consequently to collect 175 Rs. from the putneedar, and 925 Rs. from the ryots; in three cases they will receive assets equal to 1100 Rs. instead of 1500 Rs., but in one, 1100 Rs. instead of 700 Rs., having still to pay the same amount of sudder jumma, to wit Rs. 500. The best that can be hoped for is, that the extravagant brother will refuse to avail himself of an advantage that the Regulations legalize. But the share of the extravagant brother may be, in the meantime, sold in satisfaction of a decree of Court; and in that event it cannot be expected that the purchaser, who for the most part has made a blind bargain, will act so generous a part as to decline accepting what not only the Law entitles him to, but what the Collector will thrust on his acceptance.

26. This is not an overdrawn case. On the contrary, it may happen that twelve annas of an Estate may have been disposed of in putnee, mourasee, or other tenures, at very low rents, and the sharer who may retain his own share in his own immediate management, may be deprived of three-fourths of the profits of it, without

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receiving any consideration whatever. An Estate is still under Butwarrah in which one sharer has granted a putnee of his share ijmalee over the whole Estate. I at first thought that the under-holder would take possession of the land allotted to the Zemindar from whom he derived his putnee tenure; but the Regulation referred to has obliged me to alter the view that I at first formed on my idea of the equity of the case.

27. A little consideration, however, has satisfied me that since the enactment of Regulation VIII. of 1819, the Law is proper. The power of putneedars to grant dur-putnees, and of the dur-putneedars to grant see-putnees, and so on, without limit, and the fact that putnees in the seventh and eighth degrees have been met with, will prevent any modification of Regulation XVIII. of 1812, for the purpose of making the under-tenures follow the Zemindars' rights from which they spring. I have supposed an Estate to consist of four equal villages. It may be unnecessary to add that such an instance will very rarely be met with. An Estate of the value I have supposed will more frequently consist of 12 or 20 villages, exclusive of chuks or patches of land belonging to, but detached from, a village. The more numerous the villages and chuks, the more numerous will the under-tenures probably be; and the more unequal the villages may be in extent and value, the more complicated will the adjustment of the rights of the under-holders most certainly become. Who will decide and determine the right of these parties, and who will pay the agency that must be employed? Supposing under-tenures be made to follow the Zemindaree right from which they sprung, there will be no difficulty in putting a putneedar in possession, provided his putnee includes the whole of the Zemindar's share. But the putnee may have been granted for four annas in ten villages out of the twelve villages that made up the Estate. Supposing the Zemindar to have four villages allotted for his share, determining the exact right of the putneedar in this Estate will be a question of much difficulty and nicety. Supposing, however, that the right of the putneedar be adjusted, the putneedar may have granted his rights in four annas in eight of the villages of the original Estate in dur-putnee; and the rights between the putneedar and dur-putneedar must then be adjusted: and so on, until we come to the putneedar in the fifth and sixth degrees, who, before the Butwarrah, may have accepted a chuk of a village from the Zemindar of the twelve annas portion of the original Estate in lieu of a four annas right in a whole village, and who may have granted this chuk out in mourosee jote jummas. If this chuk be included in the share drawn by another proprietor, these mourosee jote jummadars must finally have lands allotted to them equal to the lands they had in the chuk, and to which they must remove perhaps at the sacrifice of their bamboo and mulberry gardens just one year before they come to maturity, however loth they may be to abandon their houses; and even the occupants of the land in the village which it may be necessary to allot to them may object to vacate it. Hence a Butwarrah can hardly fail to occasion injustice either to the proprietors in the first degree, or to the under-holders. The creation of an under-tenure at once forms an obstacle to

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Butwarrah that I can see no means of overcoming, and it cannot be expected that Government will longer interfere in carrying into effect an arrangement so pregnant with injustice. Unless, therefore, some plan be devised of adjusting the rights of Zemindars, or the under-holders—which appears to me to be wholly impossible—it is evident that whenever under-tenures have been created, Butwarrah of the Estate is barred. If this position be granted, then it follows that Government has no longer the power of making Butwarrahs, for the smallest sharer in an Estate has only to set up a fictitious under-tenure of the smallest village in the Estate, and the application for Butwarrah will be at once disposed of.

28. I would beg further to solicit attention to the extreme difficulty of effecting a fair and equitable Butwarrah, however just, however able, experienced, and attentive the agent employed may be. Imagine a tax-gatherer proceeding to a village or farm in England to effect the division of it between certain sharers under the pretence of carrying into effect some fiscal arrangement. Who can doubt that endless contingent questions would attend the allotment of every field? One would say, "The field you have given me contains the best soil in the parish, but unfortunately you have left me no road by which I can approach it." Another would say, "The pasture of this field is excellent, but unless I have the adjoining one also, my cattle cannot get to water;" and a third would say, "Unless you afford me the power of drainage by allotting me the adjoining land, I shall never get a crop off what you have allotted to me, as my neighbour will never allow me to cut up his land to drain mine." In this country drainage and irrigation are in common use; the advantage of the rotation of crops and various methods of cultivation are well known; and for every particular method pursued, who can doubt that many adventitious circumstances must be concomitant? But the Law of Butwarrah pays no attention to these nice particulars. It does not allow the division to be made by the dictates of reason. Every thing must be sacrificed to compactness. But whether the Butwarrah Ameen be allowed to exercise reason or not, I consider the possibility of effecting the fair partition of a village to exceed the ability and patience of any man, however great his patience, industry, and talents may be. It is an operation that can only be properly effected by the careful attention of those who have mutual interests in the arrangement.

29. On account, therefore, of the inherent impracticability of the Law; of the great alterations in the rules of the Perpetual Settlement regarding the powers of the Zemindars to manage their undivided Estates and to grant under-tenures; and from the Law having been, in the majority of instances, a dead letter from the impossibility of carrying it into effect; I think that many great changes in it ought to be made.

30. I feel convinced that the principal, indeed, with few exceptions, the sole motive, that has induced parties to prefer applications for Butwarrah, has been to save their share in the Estate from sale in the event of the default of another sharer.

31. I would suggest that every sharer shall be made responsible for the pro-

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portion of the sudder jumma attached to his share in the following manner, and to the following extent. Every recorded proprietor of an Estate in possession, should be allowed to have a separate account of his share kept by the Collector, on his stating by petition in a clear and perspicuous manner, the exact nature and extent of his share in the Estate, and the amount of the sudder jumma his share contributes, in the same manner as a joint sharer in an Estate now applies for a Butwarrah. The application should first be compared with the Collector's records, and if it be not at variance with them, notifications of the application should be published on the Estate, to enable parties to object to the definition of the shares should they see reason to do so, or to question the possession of the party in the manner, or to the extent, set forth in the notification. In the event of the Estate becoming liable to sale for arrears of Revenue, it should first be exposed for sale with the reservation of those shares for which separate accounts may have been applied for, and kept, provided, of course, that they be not in arrear, and if the price bid for the Estate, with the reservation of certain shares, equalled the arrear due from it, the sale should be concluded; but should the price offered not equal the arrear, the whole Estate without reservation should be exposed for sale. The Collector should also be permitted to bring all the accounts together after due notification, whenever, from any cause, the extent of shares may become undefinable or subject to doubt or question."

32. I think a Law of this description would afford very great benefit and ease to the landed proprietors, and make land more valuable by making the tenure of it more secure.

33. With this view I would even go further, and I would allow one sharer to institute a summary suit against another sharer to recover any amount of land Revenue he may have paid on account of a defaulter's quota. In innumerable instances I have been appealed to by parties to compel a sharer of a mean sordid disposition to pay a trifling balance of one or two rupees due from his share. I have reminded the parties that they must well know that the Collector cannot interfere, and they must sue the defaulter in the Civil Court. They have replied—"How can we sue for two or three rupees? He knows that we will not do so, and of this he is taking advantage. If he would default for a large sum we would pay willingly and sue immediately, but for the last four years, at every sale day we have had to pay one or two rupees on account of his share." In a great many instances the accounts of the Collector's office will shew at once the parties that have paid more or less than their quotas, and the power of the Collector to pass a summary award against the defaulting party, would greatly discourage this petty, and even greater, dishonesty. For the temptation the Law at present offers to a wealthy sharer of defaulting and buying in the whole Estate is almost too great to be ordinarily withstood. Besides the inducement to increase his property in a direction and in a manner so convenient and so desirable, he is almost certain of obtaining the Estate at an inadequate price. Merely making known his intention of buying the Estate will be sufficient

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to deter most other persons from bidding against him, as they will at once perceive that the Estate can only be purchased under the circumstances of the case, at a higher price than its market value; and that by bidding, if they do not make a bad bargain, they will certainly incur the dislike of a wealthy person.

34. I cannot perceive what objection can be raised against the plan of making every share responsible, in the first instance, for the revenue allotted to it, and of allowing one sharer to sue another summarily for land Revenue that he may pay on account of another share in a joint Estate. In fact both propositions appear so very reasonable, that I am surprized that they have not long ago been authorized by Law.

35. The efforts to effect the Butwarrah of large tracts of country through the fiscal Officers, appear from experience to be as tedious and unsatisfactory as the division of a small village: and I think that there cannot be a reasonable doubt that the proprietors, by exercising a little temper and reason, may effect the division of their property, however extensive it may be, through their own agents, or by arbitrators mutually chosen, with much less trouble and cost, and with much greater expedition and fairness, than through the interference of the Collector. Under what rules arrangements privately effected shall be made permanent, it is not necessary for me to determine; but I think no arrangement of the sort should be made permanent until the division proposed shall be shewn by a scientific survey, and until the assets of the whole shall have been ascertained with due accuracy under the provisions of Regulation VII. of 1822 and Regulation IX. of 1833.

FROM THE SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE COMMISSIONER OF REVENUE FOR THE DIVISION OF MOORSHEDABAD.

No. 134, dated 27th September, 1848.

The Sudder Board of Revenue having had before them your letter, No. 234, dated the 25th November last, with its enclosures, on the subject of the Butwarrah of Dehee Belghurriah, in the District of Rajshahee, I am directed to communicate, in reply, that as the Collector declares his inability to approve the partition which has been effected without a local revision of the Ameen's work, and cannot spare an Assistant for that purpose, the Butwarrah may remain in abeyance for the present, and till the questions relative to Butwarrahs in general, which have arisen out of the case, have been disposed of.

2. On the general subject, the Board observe, Mr. Forbes has arrived at the conclusion that the Government, through its Officers, should refrain from taking the initiative in dividing Estates, and confine itself to the duty of confirming, under certain circumstances, divisions made by the sharers themselves. He would, in like manner, under certain conditions, save the shares of partners from sale so long as they paid their quotas of the Government Revenue; and he is of opinion, that the granting of such a privilege would obviate the necessity of effecting divisions, which, in the great majority of instances, are called for by individual sharers, to save from sale their own rights endangered by the fraud or neglect of some of their partners.

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3. The Board are ready to admit that the work of fairly dividing an Estate must often be one of great nicety, and may sometimes even be impracticable. But they cannot help thinking that Mr. Forbes has started needless objections, and created imaginary difficulties. He dwells, for instance, at great length on the hardship of ousting from their lands, men who have been long in possession of them, an evil which he thinks is rendered inevitable by a division under the existing Law. That Law certainly requires that the lands allotted to the different sharers should lie as compact as possible. The Board apprehend, however, that a system of ousting, in the objectionable sense of the term, very seldom occurs in dividing an Estate. The real occupants of the land, they think, are, with rare exceptions, the ryots or cultivators, who, they believe, are never ousted or ejected from their lands by the operation of a division, the worst that can happen to them being the circumstance of their having in future to pay their rent to A. instead of to B. As to the proprietors, the effect of a division to them is merely, at the worst, the collecting of their rents from one set of small farmers rather than from another.

4. Again, Mr. Forbes sees insuperable difficulties in the way of making a division, by reason of the creation of putnee tenures. But the case put by him does not appear to the Board to offer any serious obstacle to the practicability of a division. He supposes the instance of four equal sharers of a joint Estate, each sharer collecting his fourth direct from all the ryots. One of the four is supposed to create a putnee, assigning to the putneedar his right of collecting a fourth. The other sharers call for a division. Now what does this division imply? It implies, in the opinion of the Board, that a fourth of the produce of the Estate shall belong separately to each of the sharers. Instead therefore of each collecting a fourth from all the ryots of the Estate, a fourth of the ryots holding lands of equal value, is made over to each, or assigned numerically, so that the land over the produce of which the proprietors have equal rights, shall be of equal value. This done, the putneedar, the Board observe, would become the proprietor, under the conditions of his putnee, of the share of him under whom he held—and why should he not? His tenure would not be injured, but benefited by such an arrangement, for he would collect the same amount of rent from a much smaller number of ryots. Mr. Forbes seems to the Board to think, that as the putnee gave him the right of collecting a four annas share from each of the four villages that constituted the Estate, he could not be deprived of this right, it being secured to him under the provisions of Regulation XVIII. of 1812. The right alluded to, however, is obviously, the Board observe, a right which the proprietor has the power to confer. It cannot extend to the alienation of the rights of others; and it is quite clear, they think, that one sharer of an Estate cannot so dispose of his share, as practically to deprive his co-sharers of their legal right of separation.

Note.—It is somewhat doubtful whether this Law contemplates the power of *one* sharer of a joint Estate to create a lease; but the existence of such a power need not be questioned so long as it is exercised without inconvenience or injustice.

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5. Mr. Forbes' plan of reserving from sale, under certain conditions, the shares of those proprietors who should pay their quotas of the Government Revenue, appears to the Board deserving of consideration, and if it were in force, there would apparently, they observe, be no necessity for adopting his other suggestion of permitting one sharer to sue summarily another defaulting sharer. There cannot be a doubt, they think, that were the plan carried into effect, it would lessen the number of applications for divisions, and deprive powerful proprietors of the means of injuring their co-sharers' rights. The only objections to the plan that occur to the Board, are the multiplication of accounts and the increase of business it would introduce; and the temptations it would hold out to the sharers to collude so as to throw shares, with inadequate assets, on the hands of the Government. The first set of objections, however, they do not consider to have much force. With an increase of establishment, the additional work would give little or no trouble; and in return for so great a boon, it would be perfectly just to meet the expense by the imposition of a tax on the landholders, by whom, on account of its smallness, it would not be felt. With respect to the second objection, it would, they think, be removed, if the joint nature of the whole Estate should not be altered by reason of the sale of any of the shares, that is, if the whole Estate continued to be liable for any arrear, if that should not be covered by the price of any share that happened to be sold.

6. Reasons of sufficient force have not, the Board think, been advanced for depriving sharers of the right they now possess of enforcing the separation of their shares. Undoubtedly, they remark, it is not good to encourage the practice of divisions, for independently of the difficulty of effecting them, the tendency of sub-divisions is certainly to lessen the security of the land Revenue. But as the legal right to claim a separation has been long admitted, they would not be justified in recommending its abrogation, except on the ground of necessity, to which point, as it seems to them, matters have not attained.

See the correspondence relative to the Butwarrah of Kaleegong Kaleesuffa.

7. The Board have already expressed their concurrence with Mr. Forbes, that greater powers than those given by the existing Law, are necessary towards the quick and effectual accomplishment of the work of dividing an Estate. But before they submit the draft of a Law for the consideration of Government, it is their intention to take the opinions of the Commissioners and of their subordinates on the subjects mooted in the present correspondence, with which view a Circular will be issued without delay.

No. DCCXVIII.

TO THE COMMISSIONERS OF REVENUE.

November 13, 1848.—No. 90.

No. 718.
MISC. DEPT.

Recommendations for removal or nomination of Government Pleaders of Zillah Courts, to be submitted thro' the Legal Remembrancer.

I AM directed by the Sudder Board of Revenue to request that you will, in future, submit all recommendations for the removal, and nominations for the appointment, of Government Pleaders* at the Zillah Courts, through the Superintendent and Remembrancer of Legal Affairs, instead of, as heretofore, direct to the Board, in order that the Board may have the benefit of that Officer's opinion on such occasions, and that there may be that feeling of subordination on the part of the Government Pleaders towards the Remembrancer which it is desirable should exist.

No. DCCXIX.

TO THE COMMISSIONERS OF REVENUE.

December 29, 1848.—No. 21.

No. 719.
MISC. DEPT.

Collector remitting Treasure, to satisfy himself as to the contents of the boxes, and Collector receiving it, to have it weighed without delay.

I AM directed by the Sudder Board of Revenue to transmit to you, for communication to the several Collectors of your Division, the enclosed copy of a letter from the Assistant Accountant, Mr. Maples, No. 353, dated 19th instant, upon the subject of remittances of Treasure, and to request you will call the attention of those Officers to the circular instructions referred to in the 2d para., No. 300, dated the 4th June, 1824, especially to the latter portion of the Note to Rule 2, and the first part of Rule 3, which enjoin that the remitting Collector shall satisfy himself by personal inspection that the amount of Treasure described in the chullan is really contained in the boxes; and that the Collector receiving the remittance (in order to ascertain the contents and amount) shall, without delay, cause each box or bag to be emptied into another and passed through the scales.

FROM THE ASSISTANT ACCOUNTANT TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 353, dated 19th December, 1848.

I have the honor to acknowledge the receipt of your letter, No. 67, dated December 13th, 1848, with its accompaniment.

* When the Government Pleader is disqualified by connection with either party for carrying on a suit, the local Authorities are empowered to appoint another Vakeel temporarily. See C. O. 27th January, 1849, No. 1. Also, during absence of the regular incumbent, the Commissioner, in conjunction with the Legal Remembrancer, may appoint a locum tenens. C. O. 8th July, 1851, No. 23.

Circular, No. 719. Dec. 29, 1848.

2. In reply, I beg to annex for the information of the Board, copy of the circular instructions issued from this office regarding remittances, from which they will perceive, that any delay in bringing remittances to account is in opposition to its standing orders, and can only be guarded against by dealing with each individual case as it occurs.

3. Any Collector who considers unreasonable delay is taking place in adjusting a remittance made by him, should report the same to the Accountant, who will call upon the officer to explain the cause. If the explanation appears unsatisfactory, the Accountant will communicate the fact to the Board (should it be deemed advisable) or the Commissioner of the Division, since any such delay constitutes a neglect of duty, and is cognizable rather by the Revenue Authorities than by the Accountant. Further than by the adoption of some such plan as this, I am not aware in what way the evil complained of by Mr. Forbes can be remedied.

No. DCCXX.

TO THE COMMISSIONERS OF REVENUE.

No. 720. Misc. Dept.

Local Authorities empowered to appoint a Vakeel temporarily to conduct suits when the Government Pleader is disqualified from his interest in the suits or connection with the parties.

January 27, 1849.—No. 1.

I AM desired by the Sudder Board of Revenue to communicate for your information and that of the Collectors subordinate to you, that the Hon'ble the Deputy Governor of Bengal has been pleased, under date the 18th instant, (No. 64,) to empower the local Authorities to appoint a Vakeel* temporarily to conduct suits on the part of Government, in the room of the proper Government Pleader, whenever it shall appear that the latter is disqualified, either from being himself interested in the suit, or being a connexion of one or other of the parties to it:—due notice of such an arrangement to be immediately given to the Legal Remembrancer.

No. DCCXXI.

TO THE COMMISSIONERS OF REVENUE.

No. 721. Misc. Dept.

Report required on prevailing systems of farming Government Es-

February 15, 1849.—No. 2.

WITH a view to the introduction of uniformity of practice in the matter of leasing out Estates acquired by Government, by purchase or otherwise,

* When the regular incumbent is absent on leave, the Commissioner, in conjunction with the Legal Remembrancer, may appoint a substitute. C. O. 8th July, 1851, No. 23.

Circular, No. 721. Feb. 15, 1849.

tates, with exposition of Board's views of the most eligible plan.

after measurement and ascertainment of their present assets and future capabilities, and when there is no person having a preferential claim to the lease, I am desired by the Sudder Board of Revenue to request, that you will ascertain and report under what varieties of system such Estates are, under such circumstances, given in farm—whether by public competition, or at the discretion of the Collector, and what are the considerations which regulate the choice in either case.

2. The advantages of farming by public competition are these. All jobbing, all favouritism, all intrigue and interference of the native Amlah are prevented, confidence is greatly increased, and he who has most means is likely to become the farmer. The objections, on the other hand, appear to be the risk of obtaining a bad farmer;—but it is no greater than is run in the case of every Zemindaree that is exposed for sale—and the apprehension that a party who has paid a high price will endeavour to reimburse himself by rack-renting;—but against this the ryots, if the settlement has been properly made, have been protected by pottahs fixing their rent.

3. It occurs to the Board that the best system might be to sell the lease, by public competition, to the person bidding the highest cash price for it, at the rent fixed by the Revenue Authorities, or to give it to him who publicly offered to take it at the least profit on the mofussil assets, giving adequate security for the performance of his engagement, and they request to be favored with your opinion on the subject.

4. You are also requested to forward a list of the Muhals in your Division which have been summarily farmed without any regular settlement having been made, in the form under-written.

Name of District.	Name of Muhal.	Sudder Jumma.	On what date leased.	Period of lease.

No. DCCXXII.

TO THE COMMISSIONERS OF REVENUE.

No. 722.
MISC. DEPT.

Interest on monies ordered by competent authority to be refunded, if payment be delayed, chargeable to the Officer to whose neglect the delay is attributable.—Notices to be served on parties entitled to receive money.

February 22, 1849.—No. 3.

I AM desired by the Sudder Board of Revenue to circulate for your own information and for communication to your subordinates, that they have ruled that, in future, whenever improper delay takes place in the payment of money ordered to be refunded or disbursed by the Special Commissioner or other competent Authority, any interest which may be chargeable on the payment owing to such delay, shall be paid by the Officer in consequence of whose dilatoriness the interest accumulated.*

2. Whenever a refund or disbursement of money has been sanctioned, a notice should be served on, and at the expense of, the party entitled to receive it, requiring him to make immediate application for payment on pain of forfeiture of interest from a given date, which should be fixed with reference to the distance of the party's residence from the Collector's Treasury.

No. DCCXXIII.

TO THE COMMISSIONERS OF REVENUE.

No. 723.
MISC. DEPT.

Collector cannot review his judgment in a summary suit, nor can Commissioner or Board authorize re-investigation of a suit once decided.

March 1, 1849.—No. 4.

I AM directed by the Sudder Board of Revenue to communicate for your information and that of the Collectors subordinate to you, that it has been ruled by Government, that a Collector cannot review his judgment in a summary suit, nor can the Commissioner or the Board authorize him to re-investigate a summary case, when once decided.

2. You will be pleased to instruct the Collectors of your Division to adhere to the above construction in their summary proceedings.

* Reports to specify cause of delay and name of Officer responsible. See C. O. 21st March, 1851, No. 8, lithographed series.

No. DCCXXIV.

TO THE COMMISSIONERS OF REVENUE.

March 7, 1849.—No. 5.

No. 724.
MISC. DEPT.

Circulating decisions of Sudder Court in three cases, ruling points connected with the Civil Court's incompetence to interfere with decisions of Resumption Courts.—Distinction in this respect between Sec. 5 and Sec. 2, Reg. IX. of 1825 cases, pointed out.

I AM directed by the Sudder Board of Revenue to request, that you will direct the attention of the Collectors of your Division to the decisions of the Court of Sudder Dewanny Adawlut noted on the margin, the precedents therein laid down being of much importance to the Revenue Department.

1.—Sudder Board, Appellant,
versus
Dilawur Allee, &c. Respondents.
Dated 4th March, 1846, page 91, of Reports of 1846
2.—Government, Appellant,
versus
Ramkishwur Dutt, Respondent.
Dated 19th May, 1847.
3.—Hur Govind Ghose, Petitioner.
17th July, 1847, page 518, of Bengalee Gazette for 1847.

2. In the case of Dilawur Allee, it is ruled that a Civil Court has no authority to interfere with the decision of a Resumption Court, not only as respects the validity of a grant, but also as respects the extent of land covered by a grant. This principle is more fully carried out in the case of Hur Govind Ghose, in which it is distinctly laid down that in cases of mixed jurisdiction, that is, cases in which in declaring the right of assessment the Resumption Courts necessarily determine the proprietary right, resort to the Courts of Justice to contest the proceedings of these Courts is not allowable.

3. In the case of Ramkishwur Dutt, it is ruled that the decision of a Revenue Officer under Regulation IX. of 1825, declaring lands claimed to be held under a Mocurruree grant liable to assessment at the Pergunnah rate, cannot be questioned by suit in any Civil Court.

4. Distinct mention of Regulation IX. of 1825 should never be omitted when proceedings are held under that Law, and when Uncovenanted Deputy Collectors are employed in the measurement and settlement of lands, their final proceedings in each case should contain mention of their having been vested with power to undertake those duties under Section 21, Regulation IX. of 1833;—the Sudder Court having on one occasion called for information on this point, considering it necessary to establish the validity of the Deputy Collector's proceedings.

5. To prevent the possibility of misconception, I am directed to add, that the above observations have reference only to Section 5, Regulation IX. of 1825. They do not apply to cases under Section 2 of that Regulation. The decisions of Revenue Officers in cases coming under Section 2 are of course open to revision by the Civil Courts, as provided in Regulation VII. of 1822, subject to the limitation prescribed by Act XIII. of 1848, which Act refers to cases under Section 2 only, and has no concern whatever with cases under Section 5.

No. DCCXXV.

TO THE COMMISSIONERS OF REVENUE.

No. 725.
MISC. DEPT.
Instructions for preparation of Harvest Reports.

March 7, 1849.—No. 6.

THE Harvest Returns submitted to the Sudder Board of Revenue by the local Authorities in conformity with the Circular, No. 5, of the 1st April, 1847, being in many respects dissimilar, and the information afforded defective, I am directed by the Board to communicate the following instructions for the guidance of the Collectors subordinate to you in the future preparation of those Returns.

2. The 1st column of the Collector's Returns, as indicated in the form annexed to the Circular above quoted, should contain the name of the District.

3. The 2d column should contain the names *in English*, first, of all the *principal* products harvested within the half year reported on; and second, the names of all the principal crops on the ground, and which would be harvested within the succeeding half year; and opposite each of the articles should be inserted, in the following (3d) column, as the case may be, plentiful, good, average, indifferent, bad, very bad, and promise well, rather indifferent, backward, very poor, &c. &c.

4. The 4th column should contain first such remarks as favorable, seasonable, rather too dry, too wet, and squally, &c. after which should come in the same column the "range of the thermometer,"* in the following manner.

May,.....	from 87 to 93
June,.....	from 83 to 89
July,.....	from 84 to 92
August, ...	from 85 to 88
September, ...	from 85 to 89
October, ...	from 80 to 85

And in the last column should be inserted the "fall of rain,"† as follows:

* For directions for placing the thermometers in the most convenient position for correct observation, see C. O. 9th August, 1850, No. 52.

† For the mode of observing and registering pluviometers, see C. O. 28th April, 1848, No. 9, and C. O. 31st May, 1850, No. 30.

Circular, No. 725.
March 7, 1849.

	Inches.
May,	7.10
June,	16.05
July,	6.80
August,	8.85
September,	10.50
October,	8.50
Total,	57.80

Elevation of pluviometer, * 2 ft. 6 in.

5. I am further directed to take this opportunity of requesting, that the Returns of each half year may be submitted to the Board within, at any rate, six weeks after the period reported on; thus the Returns for the half year ending with the 31st May should be submitted by the 15th July following, while those for the half year ending with the 31st October should be sent in by the 15th December.

No. DCCXXVI.

TO THE COMMISSIONERS OF REVENUE.

March 6, 1849.—No. 7.

No. 726.
Misc. Dept.
Intimation of Board's determination not to hear appeals from Putwarees removed by the local Authorities from their situations.

THE time of the Sudder Board of Revenue being frequently unnecessarily occupied in the disposal of appeals from Putwarees against the orders of the local Authorities removing them from their situations, I am directed to inform you, that the Board will not receive any more appeals in such cases, being of opinion that such disputes may safely be confided to the jurisdiction of Collectors and Commissioners.

No. DCCXXVII.

TO THE COMMISSIONERS OF REVENUE.

March 12, 1849.—No. 8.

No. 727.
Misc. Dept.
Practice of keeping officers "acting" for years, objected to.

A CASE having recently been before the Sudder Board of Revenue, in which a Collectorate subordinate was allowed to "act" for a period of five years, and eventually was removed as an "acting" officer only, that circumstance being adduced in support of his removal, I am directed by the Board to

Circular, No. 727. March 12, 1849.

request you will inform the Collectors subordinate to you, that they consider it exceedingly objectionable to keep men "acting" in situations for years, and they desire that those officers be instructed invariably to report their subordinates for confirmation, after having tested their fitness by a reasonable period (say one or two months) of probation.

No. DCCXXVIII.

TO THE COMMISSIONERS OF REVENUE.

March 15, 1849.—No. 9.

No. 728. Misc. Dept. Necessary contingent charges may be defrayed out of schooling fees of Vernacular Schools.

WITH reference to the Circulars noted on the margin, relative to the appropriation of the Government Vernacular School fees, I am directed by the Sudder Board of Revenue to intimate for your guidance and for communication to the Collectors of your Division, that Government have now ruled, under date the 6th instant, No. 152, that necessary contingent charges,* such for instance as the purchase or repair of tables, &c. &c. should be defrayed, if possible, out of the schooling fees of each institution.

No. 4, 29th January, 1846.
No. 10, of 24th March, „
No. 16, of 21st August, 1847.
No. 15, of 2d September, 1848.

No. DCCXXIX.

TO THE COMMISSIONERS OF REVENUE.

March 15, 1849.—No. 19.

No. 729. Misc. Dept. Directing revision of circular orders issued by Commissioners, and prohibiting future issue of Circulars, without previous sanction by Board.

THE Sudder Board of Revenue have reason to believe that the circular instructions which the several Commissioners have from time to time issued to their subordinates, enjoining rules or modes of procedure in matters relating to Revenue administration, differ widely from each other even when they relate to the same subject, and they are desirous of assimilating, as much as possible, the practice in every Division and District subject to their control.

2. To enable them to carry out this intention, I am desired to request that you will revise all the Circulars issued by your predecessors or yourself, striking out whatever may, in your opinion, be not worth retaining, or which

* Board's sanction necessary on bills certified by Commissioner. See C. O. 20th April, 1849, No. 16.

from the altered state of the Revenue Laws may have ceased to be applicable, and submit to the Board a carefully arranged analysis of the rules which you may consider to be worthy of being generally adopted. After comparing the rules current in the different Divisions, the Board propose to frame one set for all, and they desire that in future no Circular may be issued by you without their sanction previously obtained.

Circular, No. 729. March 15, 1849.

No. DCCXXX.

TO THE COMMISSIONERS OF REVENUE.

April 10, 1849.—No. 11.

No. 730. Misc. Dept.

Date of taking effect of arrangements sanctioned by Commissioners for charge of Collectors' offices to be reported.

I AM directed by the Sudder Board of Revenue to request, that in reporting to them for the information of Government and publication in the Calcutta Gazette, the arrangement which, with reference to their Circular Order of the 29th March, 1848, No. 7, may be sanctioned by you for the conduct of the duties of a Collector's office during the absence of that Officer in the interior of his District, you will be careful invariably to mention the date from which the arrangement takes effect.

No. DCCXXXI.

TO THE COMMISSIONERS OF REVENUE.

April 10, 1849.—No. 12.

No. 731. Misc. Dept.

Revision of lithographed forms in use directed. No new forms to be indented for without Board's previous sanction.

IT has come to the notice of the Sudder Board of Revenue, that Collectors are in the habit of indenting for lithographed forms without any check, and that different forms are in use for Returns which are identical. They consider it desirable, therefore, to introduce uniformity in this matter, and are pleased to direct that in future no new lithographed form shall be adopted without their sanction previously obtained.

2. To enable the Board to carry out this intention, I am desired to request that you will call for specimens of all the lithographed forms (whether of periodical Returns strictly so called, or miscellaneous letters and statements, English and Vernacular) in use in each of the Collectorates of

Circular, No. 731. April 10, 1849.

your Division. If, on carefully comparing them, any forms should be found which are useless, the employment of them should be at once prohibited. Should different forms be found for Returns which are identical, you will select the best, and forward specimens of such forms as ought, in your opinion, to be retained for the Collectors' offices, as well as for your own, to the Board.

3. On the receipt of the forms from each Commissioner, the Board purpose to have them collated in their office, to reject such as may appear unnecessary, and to select the best, when the forms in use in any two or more Divisions of the same Return are found to differ. The forms, when approved, will be sent to the Superintendent of the Lithographic Press, and that Officer will be strictly prohibited from furnishing any other without the sanction of the Board.

4. You will bear in mind that every form submitted by you to the Board should be carefully docketed, its use, name, and the number ordinarily required in each year, being at the same time noted. As it is obviously necessary that the return to the present requisition should be carefully prepared, the Board desire that you will on no account devolve the duty on any subordinate officer of your establishment.

No. DCCXXXII.

TO THE COMMISSIONERS OF REVENUE.

No. 732. Misc. Dept. English correspondence to contain all necessary particulars to elucidate the subjects treated of, without reference to vernacular papers.

April 10, 1849.—No. 13.

THE Sudder Board of Revenue have observed, that some Collectors are in the habit of making allusion in their English reports and letters to Commissioners, to the contents of vernacular documents, instead of describing briefly the purport of them in English; I am therefore desired to request, that you will point out to your subordinates, that though it may in many cases be proper to submit vernacular proceedings for reference, if necessary, as well as in corroboration of the facts narrated in the English correspondence, the latter ought to contain, in itself, all the particulars necessary to elucidate the subject of report irrespectively of the vernacular proceedings.

2. To ensure the proper observance of this rule, you will be pleased to intimate to your subordinates that any report not complete and intelligible in itself will be returned for revision.

No. DCCXXXIII.

TO THE COMMISSIONERS OF REVENUE.

April 13, 1849.—No. 14.

No. 733.
MISC. DEPT.

Co-operation enjoined with officers in department of Public Works in regard to safe custody of securities lodged by persons engaging with that department for the performance of work.

IN accordance with the instructions of Government, dated the 2d ultimo, No. 195, I am directed by the Sudder Board of Revenue to forward to you, herewith, a copy of a Circular to be issued by the Military Board, for the guidance of Officers in the department of Public Works, regarding the safe custody of securities, and to request that you will take the necessary steps for securing the co-operation of the Collectors of your Division in carrying out the arrangements contemplated therein.

2. The Board requested the Accountant to favor them with specific instructions as to the rules under which the securities should be received, and how they should appear on the Collectors' accounts, but, as you will observe from the enclosed copy of a letter from the Assistant Accountant, Mr. Maples, No. 2566, dated 29th ultimo, no particular instructions are considered necessary.

CIRCULAR OF MILITARY BOARD, TO THE SUPERINTENDING ENGINEERS, &c.

In continuation of this office Circular, No. 183, of the 28th October, 1845, directing that securities taken from subordinate officers for the due performance of their official duties, should be deposited with the Sub-Treasurer of the General Treasury, endorsed over to the official head of the Department to which the subordinates may belong, I am directed by the Military Board to issue the following rules regarding the securities taken for contracts, or from subordinates temporarily employed, or belonging to the permanent establishment, for general adoption in the department.

2. The securities, whether in cash or Government paper, deposited with Executive Officers by contractors and persons employed to effect or superintend work, or by subordinates belonging to establishments, permanent or temporary, for the due performance of their duties, as well as any other sums which may be lodged on public account with Executive Officers, should be made over, with the consent and countersignature of Superintending Engineers, to the most convenient Collectorates for deposit. These sums will be returned by the Collectors on the requisition of the Executive Officers, countersigned by the Superintending Engineers.

3. The above rule provides for the safe custody in the hands of a third party of all sums which are granted as deposits on public accounts to Executive Officers,

Circular, No. 733. April 13, 1849.

and prevents their being included with the public money drawn for disbursements, which, in the event of the sudden death of an Executive Officer, cannot fail to produce much embarrassment.

4. It is also an object to place the granting of these amounts on official record, and that Superintending Engineers should be made aware of the sums received in deposit on various public accounts by the Executive Officers of their circle.

FROM THE ASSISTANT ACCOUNTANT TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 2566, dated 29th March, 1849.

In reply to your letter No. 11, dated 13th March, 1849, I have the honor to state for the information of the Board, that specific instructions for the guidance of Collectors as to the rules under which securities should be received by them from Executive Officers, and the way in which they should be exhibited in their accounts, are scarcely necessary.

2. Under the Military Board's Circular, the countersignature of the Superintending Engineer will be sufficient authority for the receipt or repayment of such a deposit. A cash deposit, as a matter of course, will be credited in the body of the Collector's account and be entered in his Deposit Register, while Government promissory Notes (being under recent circular instructions no longer creditable in the body of the cash account) will merely be entered in the Memorandum of promissory Notes deposited as security attached to it.

No. DCCXXXIV.

TO THE COMMISSIONERS OF REVENUE.

No. 734. Misc. Dept. Board's previous sanction necessary to disbursements on account of contingent charges of Vernacular Schools.

April 20, 1849.—No. 16.

I AM directed by the Sudder Board of Revenue to instruct you, in continuation of their Circular, No. 9, dated 15th ultimo, that disbursements from the schooling fees on account of "necessary contingent charges" of the Government Vernacular Schools, require to be previously sanctioned by the Board; you will be good enough therefore to instruct the Collectors to submit monthly bills of such disbursements for transmission to the Board, for their sanction, after they have been duly examined and countersigned by yourself.

No. DCCXXXV.

TO THE COMMISSIONERS OF REVENUE.

May 4, 1849.—No. 17.

No. 735.
MISC. DEPT.

Court of Directors' disapproval of continuance of pensionary grants after death of pensioners, to their descendants, circulated.

I AM directed by the Sudder Board of Revenue to annex hereto for your (Para. 15.) information and guidance, an extract from a Despatch from the Honorable the Court of Directors (No. 6, dated 14th February, 1849,) expressing their disapproval, as a general principle, of the continuance of pensionary grants after the death of the parties in whose favor they were originally made.

EXTRACT FROM A DESPATCH FROM THE HONORABLE THE COURT OF DIRECTORS, ADDRESSED TO THE GOVERNMENT OF INDIA, IN THE FINANCIAL DEPARTMENT.

Dated 14th February, 1849, No. 6.

Letter dated 24th June, 1848, No. 31.
65. A moiety of the pensions of two of the Bishenpore pensioners has been continued to their families.

Para. 15. We shall not withhold our sanction from the pensions which you have thought proper to continue to the descendants of the late Baboos Khetter Mohun Sing and Loll Khetter Mohun Sing, two of the Bishenpore pensioners; but, as a general principle, we are opposed to the continuance of pensionary grants after the death of the parties in whose favor they were originally made, because we consider such continuance liable to occasion inconvenience as a precedent, and as giving to remote descendants of the first pensioner a sort of hereditary claim on the Government for support.

No. DCCXXXVI.

TO THE COMMISSIONERS OF REVENUE.

May 4, 1849.—No. 18.

No. 736.
MISC. DEPT.

Circulating extract of letter from Supreme Government to Bishop of Calcutta, respecting appropriation of fees for erection of mural tablets in churches.

I AM directed by the Sudder Board of Revenue to annex hereto for your information and for communication to the Collectors of your Division, an extract, para. 5, from a letter from the Secretary to the Government of India, to the Lord Bishop of Calcutta, No. 198, dated the 24th March last, which has been communicated to the Board by the Government of Bengal, under date the 23rd ultimo, respecting the appropriation of the fees to be paid for the erection of mural tablets, within the walls of churches.

Circular, No. 736. May 4, 1849.

EXTRACT FROM A LETTER FROM THE SECRETARY TO THE GOVERNMENT OF INDIA, TO THE LORD BISHOP OF CALCUTTA.

5. In respect then to the erection of mural tablets, the directions of the Government are briefly these—that application is to be made for the purpose to the Ecclesiastical Authorities, that a fee of 50 Rupees is to be paid to the Chaplain for permission to erect a mural tablet within the walls of any church, of which fee, three-fourths is to be immediately paid by the Chaplain to the Collector of the District, to be by him credited to the Government to meet the cost of repairs and church establishment, and the remaining one-fourth is to be retained by the Chaplain, and applied to charitable purposes under such instructions as your Lordship may think fit to issue.

No. DCCXXXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 737. Misc. Dept.

Attention called to plan described in para. 9, C. O. 6th October 1841, of receiving tenders on last day of payment in sealed bags.

May 11, 1849.—No. 20.

FROM a case which has been lately before them the Sudder Board of Revenue consider it advisable to promulgate, that para. 9 of their Circular Orders of the 6th October, 1841, No. 27, must be considered to be in full force. In some Districts to receive and count all the money tendered on the last day of payment would be quite impossible. Collectors must be strictly enjoined to be present at the office in person on that day until sunset, and to regard this as a duty to which no other duty should be preferred. If his attendance in person should be impossible, his Assistant or a Deputy Collector should attend.

No. DCCXXXVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 738. Misc. Dept.

Specimen of mode of filling up quarterly statement of temporary settlements confirmed by Commissioners.

May 11, 1849.—No. 52.

FROM the quarterly Returns of temporary settlements confirmed by the Commissioners now before them, the Sudder Board of Revenue observe that misunderstanding prevails as to the proper mode of filling up the 5th column of the statement, and the remarks are often insufficient; they have, therefore, directed me to append hereto a pro formâ statement for your future guidance.

Circular, No. 738. May 11, 1849.

Return of temporary settlements confirmed by the Commissioner of —— during the —— quarter of 18——.

1	2	3			4			5	6	7	8	9
Districts.	Names of Muhals.	Former jumma.			Present jumma.			Nature of settlement.	Term of settlement.	Date of Collector's report.	Date of confirmation by Commissioner.	Remarks.
A. B.	Chur Kurreempore, Pergunnah Edilpore.	1,700	0	0	3,400	0	0	Ryotwaree.	1 year from 1255, B. S.	20th September, 1848.	5th November, 1848.	This settlement has been confirmed for 1 year, pending enquiry into the claims of the party who had the last lease, and who has appealed against the settlement with the ryots.
C. D.	Pergunnah Ooturshabazpore, hissa 1 anna 10 gundahs.	1,500	0	0	1,570	0	0	Farm.	1 year from 1255, B. S.	12th November, 1848.	7th January, 1849.	This settlement has been confirmed for 1 year only, pending enquiry into rates of assessment.
E. F.	Chur Hulkutpore, Pergunnah Hoseinshye.	0	0	0	400	0	0	Settled with Zemindars.	5 years from 1255, B. S.	16th December, 1848.	27th January, 1849.	The chur being liable to diluvion, a settlement for a short period has been concluded.

No. DCCXXXIX.

TO THE COMMISSIONERS OF REVENUE.

No. 739.
MISC. DEPT.

Holidays observed in Collectorates to be the same as allowed in Judicial Department.

June 1, 1849.—No. 21.

AN instance having been brought to the notice of the Sudder Board of Revenue, of inconvenience to the public service in consequence of a Collector's office having been closed for a native holiday not allowed in the Judicial Department, the Board have been pleased to resolve that only the same holidays shall be observed in the Revenue offices as are allowed by the Sudder Dewanny Adawlut in the Judicial Department, according to the list annually published by them for the guidance of the Lower Courts.

2. Under this Rule, the Revenue offices will be closed during the remainder of the current year (1849) on the dates indicated in the annexed Memorandum.

3. The only difference between this Memorandum and that published by the Sudder Court for the same period is, that according to the former, shorter terms are allowed for the Dusserah and Mohurrum vacations respectively.

4. A similar list will be circulated to you annually, shewing the dates on which the offices are to be closed during the year.

Statement of English, Mahomedan and Hindoo holidays in the year 1849.

Names of Holidays.	English Month.	Bengalee Month.	Days of the Week.
New-Year's day,	1st January.	19th Pous 1255.	Monday.
Akheree chuhar shumba,	24th ditto.	12th Magh.	Wednesday.
Busunt punchumee,	29th and 30th ditto.	17th and 18th ditto.	Monday and Tuesday.
Fatteh duazduhum,	6th February.	25th ditto.	Tuesday, but if the moon be visible on the 26th January, then on the 7th February.
Sheoratree,	21st and 22d February.	11th and 12th Falgoon.	Wednesday and Thursday.
Eclipse of the sun,	23d ditto.	13th ditto.	Friday.
Dolejattra including eclipse of the moon,	8th to 10th March.	26th to 28th ditto.	Thursday to Saturday.
Baronee asnan,	22d March.	10th Chyte.	Thursday.
Ramnubomee,	1st April.	20th ditto.	Sunday.
Good Friday,	6th April.	25th ditto.	Friday.
Churruk poojah,	10th and 11th ditto.	29th and 30th ditto.	Tuesday and Wednesday.
Queen's birthday,	24th May.	12th Jyte 1256.	Thursday.
Dusserah Gunga poojah,	31st ditto.	19th ditto ditto.	Thursday.
Snan jattra,	5th June.	24th ditto.	Tuesday.
Ruth ditto,	22d ditto.	9th Ashar.	Friday.

Circular, No. 739. June 1, 1849.

Names of Holidays.	English Month.	Bengalee Month.	Days of the Week.
Ooltah Ruth,*	30th June.	17th Ashar.	Saturday.
Shube-burat,	6th July.	23d ditto.	Friday, but if the moon be visible on the 21st June, then on the 5th July, Thursday.
Ruksha bundun,	4th August.	21st Sawun.	Saturday.
Junmo ostomee,	12th and 13th ditto.	29th and 30th ditto.	Sunday and Monday.
Eed-ool-fitr,	20th and 21st ditto.	5th and 6th Bhadoon.	Monday and Tuesday—if the moon be visible on the 20th August, then on the 21st and 22nd August, Tuesday and Wednesday.
Eclipse of the moon,	3d September.	19th Bhadoon.	Monday.
Mohaloyah,	16th ditto.	1st Assin.	Sunday.
Dusserah,	21st ditto to 2nd October, (both days inclusive.)	6th to 17th do. (both days inclusive.)	Friday to Tuesday.
Dewallee,	15th October.	30th Assin.	Monday.
Bhaidooj,	17th ditto.	2nd Kartick.	Wednesday
Juggutdhuthee poojah,*	25th and 26th ditto.	10th and 11th ditto.	Thursday and Friday.
Eed-ooz-zoha,	27th and 28th ditto.	12th and 13th ditto.	Saturday and Sunday, but if the moon be visible on the 18th October, then on the 28th and 29th October, Sunday and Monday.
Kartick poojah,*	14th and 15th November.	30th Kartick and 1st Ughun.	Wednesday and Thursday.
Mohurrum,	17th to 24th ditto, (both days inclusive.)	3rd to 10th ditto (both days inclusive.)	Saturday to Saturday, but if the moon be visible on the 17th November, then from 18th to 25th November.
Christmas-day,	25th December.	11th Pous.	Tuesday.

No. DCCXL.

TO THE COMMISSIONERS OF REVENUE.

June 15, 1849.—No. 22.

No. 740. Misc. Dept.

Directions regarding arrangement of records. Half yearly report prescribed.

THE disorganized state in which the records of many Collectorates in Bengal are represented to be in consequence of the absence or defect of system in their arrangement, being found a great impediment to business, the Sudder Board of Revenue have determined with the approval of Government, that the duty of classifying and re-arranging the records shall be undertaken at once in each District under the special superintendence of a Deputy Collector, subject to the general control and guidance of the Collector.

2. The plan of arrangement in general use throughout the North West Provinces is thus described:

* Instead of the Ooltah Ruth, Kartick poojah and Juggudhatree poojah, other holidays, called Muckur sunkrant, Ununt birth, and Somwaree amawas are allowed in the Patna and Bhaugulpore Divisions. The holidays observed in Assam, and sanctioned by authority, do not accord with this list.

Circular, No. 740. June 15, 1849.

Para. 63. "The records are to be kept Pergunnahwar and Mouzahwar.

64. "A separate shelf or space is to be set apart for each Pergunnah, and the name of the Pergunnah is to be clearly and durably written both on the outside of the door of the press, and on the front of the shelf or shelves on which the records of that Pergunnah may be arranged.

65. "The Mouzahs are to be arranged in alphabetical order, and the records of as many Mouzahs as a bustah of convenient size will contain, to be kept together, and on the outside of the bustah should be legibly written the name of the Pergunnah, and the letters of the alphabet under which the records contained in that bustah fall.

66. "Every case of every kind, whether relating to settlement, summary suits, transfer, succession, arrears, or of whatever nature, connected with any Mouzah, is to be kept together. Each case to be tied up separately, and all the cases of any Mouzah to be included in one envelope, and with each envelope a list of the cases enclosed therein (not the papers but merely the cases) and the date of the year in which they occurred, is to be put up. When any fresh case is added, the name and year should be added to the list.

68. "All papers of a general nature, not connected with any Mouzah, as hal Towjees, 15 days' reports, &c. of course have a separate press assigned for them."

3. In many of the Bengal Districts it may not be possible to carry out a Mouzahwar or Pergunnahwar arrangement, but the Board are of opinion that it should be followed where practicable.

4. Where impracticable, such other arrangement as is more suited to the condition of landed property in the District must be introduced. The object of the arrangement is, that it should be known what papers are in the office, and where they are to be found; and uniformity, though desirable, must not be sought at an expense of time and trouble which may be saved by suiting the arrangement in each District to the circumstances thereof. The Board may suggest generally, however, that the principle of keeping together the papers connected with each Muhal or Estate, or where the Estate is extensive, with each division of an Estate, should be observed as much as possible.

5. In cases where the papers belonging to different bundles or relating to different subjects, have become intermixed, the first thing to be done is to separate them, and string together all papers relating to the same case or subject.

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6. It would be useful also to attach to each missil a fly-leaf, on which a list of the contents of the missil should be inscribed, with a suitable heading descriptive of the nature of the case, the name of the Muhal and Pergunnah to which it pertains, and (if the space will admit of it) the names of the principal parties concerned.

NOTE.—By *missil* in this place and elsewhere is intended what is often denominated a *nuthee*, or collection of papers relating to one case, and by *bustah* a collection of missils or nuthees tied together in the same envelope.

7. From the lists of contents of the bustahs, a Register should be prepared for each shelf or almirah, and from these again, a general Register of the whole contents of the Record Office ought to be compiled.*

8. All the uselêss papers found in the course of arranging the records, should be set apart with a view to their being destroyed: documents which have become entirely illegible from age or worms should also be kept apart for eventual destruction, after personal inspection by the Collector. Lists are to be prepared of all papers the destruction of which is proposed; no document is to be destroyed which is likely at any time to be useful to any party, whether the Government or the public. As a general rule, no papers less than twelve years old should be set apart for destruction, unless their uselessness is beyond question. The papers particularly to be preserved, without reference to age, are, settlement papers, all decrees in summary suits, all collection papers, and all books of registry; but tehsildaree papers above twelve years old need not be preserved.

9. When the papers to be destroyed have been selected from the rest of the records, the Collector is to report on their nature and the grounds on which they are deemed worthless, for the orders of the Board,† previous to their destruction by fire or otherwise;—these reports should not be delayed till the re-arrangement shall have been completed. They should be submitted from time to time, in order that the room occupied by the useless papers may become available for the systematic stowage of the papers to be retained.

10. For the maintenance of order in the arrangement of the records, when a systematic arrangement has once been effected, the Rules prescribed by the Western Board may be adopted. They are as follows:

Paras. 55. "The Collector in conjunction with his Serishtadar is to divide the business into departments to be placed under charge of particular officers, so that every sort of business which comes into the office

* See forms of Registers appended to C. O. 18th December, 1849, No. 53.

† This power has since been transferred to the Commissioners. See C. O. 13th June, 1851, No. 21.

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may go to the assigned officer, who is to have charge of the papers connected with his department until a final order shall have been passed on each case.

56. " Separate presses or other fit receptacles for the secure preservation of the papers are to be assigned to each department of business, the key of which is to be in the custody of the officer in charge of the department.

57. " This is of course not intended to preclude the assignment of two or more departments to one officer, or the allotting of two or more officers to one department, as the business may be light or heavy in each department.

58. " A book is to be kept by the officer in charge of each department, in which he is to enter every case as it comes in, and a fly leaf is to be affixed to each case as soon as entered, on which a list of the papers first given in is to be written, and every additional paper is to be entered in the list as soon as received.

59. " The Serishtadar is to be responsible for seeing that the papers daily received are daily made over to the officers in charge of the different departments, and duly filed and entered on the lists and in the books, and disposed of with due care and attention to arrangement.

60. " It should be the duty of the Serishtadar also to see that cases required for the Collector's proceedings are duly brought forward by the Officers in charge of the departments at the times appointed, and that each case or paper is returned to the proper department before the office breaks up.

61. " The record of every case, as soon as a final order has been passed and the perwannahs or other necessary measures for due execution completed, is to be immediately made over, without reference to order of time, to the Record-keeper, and the date of transfer is to be written against the entry of the case in the department book, and the Mohafiz-dufter is to sign the entry in evidence of having received the case.

62. " The Serishtadar is to be responsible for these instructions being duly attended to.

67. " The Record-keeper is to receive every completed case whenever tendered to him, and is not to decline on pretence of waiting for other cases of the same date. He is to put every case in the place to which it belongs, and add it to his list of records.

69. " When any case is required from the Record office, either for reference, or to put up with a new case under proceedings, the officer of the department is to give a note to the Mohafiz-dufter mentioning the

case required. The record is immediately to be furnished, and the note kept in the envelope. On the return of the record, the note should be given up to be cancelled."

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11. The above Rules ought, in the Board's opinion, to be sufficient, provided the responsibility of the departmental officers is systematically and stringently enforced, and the Collector occasionally inspects the state of the Record department in person. In practice they will be found to save time, to fix responsibility, and in many ways increase the efficiency of the office.

12. As an improvement on the existing practice and conducive to the preservation of order for the future, it appears to the Board desirable that instead of long slips of paper formed into rolls, or sheets of every variety of form, paper of a uniform and convenient size should be adopted for the transaction of business. The size of small foolscap seems to be more conveniently adapted for the purpose than any other size; it is handy, capable of being neatly folded, and the bundles formed thereby are not only more compact and uniform, but admit of being confined above and below with thin boards cut of a required size and tied together with tape. This mode of securing papers, especially those exposed to constant friction, is cheap and thoroughly effectual; in fact papers so protected are to papers without the protection as a bound book to one unbound. How an unbound book fares, if constantly handled, it cannot be necessary to explain.

NOTE—When folded $12\frac{1}{2}$ by $7\frac{6}{16}$ inches. A pattern of the paper is enclosed.

13. The paper used in the transaction of business ought not only to be of a uniform size, but its manufacture might also be improved, so as to render it proof against the attacks of insects and worms. The suggestions of Mr. Ricketts, when Commissioner of the Chittagong Division, are extracted on the margin from his letter to Government on the subject, dated the 30th June, 1846. If paper is made at either of the Jails in your Division, you should endeavour to induce the Magistrate to prepare paper of this description, and cause it to be used in every office. As it is more expensive than the commonest paper, of course it should not be used for covers and such like purposes.

"I would also solicit attention to the composition of the enclosed sheet of paper. Experience having shewn that every sort of country paper now procurable is liable to be destroyed by worms and maggots—often times records not above 5 or 6 years old being found illegible from the ravages of these vermin—I caused this paper to be prepared, having a strong solution of common arsenic mixed with it at the time of manufacture. It promises to answer admirably; no insect will touch it, and it is as agreeable for writing on with the poison as without it. The additional cost of this, the commonest paper, is about 25 per cent.; of course the difference would be considerably less with paper of superior texture. It may be made any where;—much of that now used for the Chittagong settlements is manufactured by the prisoners in the Jail. I would strongly recommend paper so prepared being always used for settlement records."

14. If good paper is not procurable in your Division, you should direct

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the Collectors to indent on the Serampore Mills. The foolscap there prepared of the size above alluded to, is strong, useful for all purposes, and not liable to destruction by worms. The cost is 3 Rs. per ream. This paper, or paper like it if procurable nearer and at a cheaper rate, should be used for roobakarees; arsenic paper prepared in the jails, for depositions, &c.; and the commonest light paper, for covers. There may be a trifling increase of cost, but very trifling, and of no moment compared with the object to be obtained.

15. The re-arrangement of the records now ordered, will, the Board conceive, furnish a favorable opportunity, of which Collectors ought to avail themselves,* for bringing up the arrears of the Registers prescribed by Regulation XLVIII. of 1793, which, the Board have reason to believe, have not been regularly kept up in all Districts. This Register being once completed, the mutations that may occur from time to time by order of the Civil Court or at the request of the recorded proprietors, must be noted in an intermediate Register to be carefully kept up by the Mohafiz.

16. The Board desire that the above Rules may be immediately adopted in every District in which there is a Deputy Collector. In Districts where there is more than one officer of that class, the officer attached to the sudder station should be appointed to the duty. Districts having no Deputy Collectors attached to them will be supplied as soon as any are available from other quarters on the termination of their special duties. In the mean time the arrangement of the records in such Districts may be put in progress by the Collector himself. The Board are aware that in the Districts of the Patna Division, the records of the several Collectorates were systematically and carefully arranged a few years ago at an expense authorized for the purpose, and it is to be hoped that in those Districts the arrangement has been systematically maintained, and that very little, if any thing, will now require to be done. In Midnapore, also, arrangement has been for some time in progress under the superintendence of a Deputy Collector, and in Burdwan, under the immediate supervision of the Collector. In Chittagong, Deputy Collectors have been for some time employed in arranging the records. In all these Districts the work will be completed in conformity with these instructions.

17. The Board request that having consulted the Collectors, you will

* Explained by C. O. 12th November, 1850, No. 71, as not intended "to inculcate a call on all landholders for all the particulars of their Estates enumerated in Clause 5, Section 7, Regulation XLVIII. of 1793."

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submit a form of Register of Records. Having received the forms submitted by each of the Commissioners, they will be collated here, and if possible, a form prescribed suitable to all offices.

18. The Board will expect to receive from you half-yearly reports of the progress made in carrying these orders into effect.

On 1st June and 1st December.

19. As being intimately connected with this subject, I am directed to embrace this opportunity of calling on all the officers subordinate to this Board, to endeavour to effect a reformation in the style of writing which now so commonly prevails in the mofussil offices. No petition or application of any sort should be received which is not written so as to be readable by any person acquainted with the character. It may occupy the writer an additional five minutes to prepare a plainly written paper, but at the cost of five minutes of his time, for which the public do not pay, the time of many public officers will be saved, for which the public do pay. Every minute lost by Serishtadars, Collectors, and Commissioners in endeavoring to decipher ill written petitions is to be grudged, for it may be saved at no cost at all. The Board are well aware that in all offices hurried writing is sometimes unavoidable, and that hurried writing cannot be plain writing, but for the most part hurry can be avoided, and when avoidable, it should always be borne in mind that writing is written to be read and read readily. It should never be forgotten that the writers are the lowest paid class, that all the readers are the higher paid classes, that half an hour of a Mohurir's time is saved at the expense of the time of four or five grades of more expensive officers.

Vide Clause 5, Section V. Regulation XXVI. of 1814.

20. While on this subject, the Board would point out that it is not desirable that the Serishtadar should be much employed in the mechanical work of reading papers to the head of the office. It is impossible that a Serishtadar can efficiently perform the onerous and responsible duties of supervision expected from him, if he is employed four or five hours per diem in reading aloud. The physical exhaustion occasioned by such labor must unfit him for his other more important duties, besides that, it is employing an officer receiving 100 Rs. per mensem to do that which may be equally well done by an officer receiving 10 Rupees. Collectors would do well, therefore, to relieve their Serishtadars of this duty as much as possible, by employing the subordinate Officers of the moonshee-khanah alternately instead.

No. DCCXLI.

TO THE COMMISSIONERS OF REVENUE.

No. 741.
Misc. Dept.

Law applicable to sale of property of farmers under Court of Wards, and farmers of Government Revenue, and their sureties.

June 19, 1849.—No. 23.

DOUBTS having arisen as to whether the property of a farmer holding under the Court of Wards, and of his surety, can be brought to sale for arrears due by the farmer, under the provisions of Act I of 1845,* and whether the property of a farmer of the Government Revenue, and of his surety, can be brought to sale for arrears before the close of the year; I am directed by the Sudder Board of Revenue to communicate the following observations on the subject for your information and guidance.

2. By Clause 2, Section 3, Regulation VI. of 1822, farmers holding under the Revenue Authorities, in their capacity of Court of Wards, are subject to the same Rules and Regulations as are applicable to other farmers holding from the Revenue Authorities.

3. For any arrears remaining due from a farmer of the Government Revenue, after any of the fixed latest dates of payment in the year, any land belonging to himself or his surety, may be brought to sale under the provisions of Act I. of 1845, and such arrears come under the fourth description specified in Section V. of the Act.

4. It follows that any land belonging to the farmer of a Ward's Estate, or to his surety, may, in like manner, be brought to sale for arrears conformably to the provisions of Act I. of 1845, but in this case the arrears come under the sixth description of Section V.—in the one case, the demand being an arrear of Land Revenue; in the other, an arrear, not of Land Revenue, but recoverable by the same process as an arrear of Land Revenue, to wit, by the same process as an arrear of Government Revenue due by a farmer.

5. It is true that by Clause 6, Section 23, Regulation VII. of 1799, any land or property belonging to a defaulting farmer of the Government Revenue, or his surety, could only be sold for arrears after the close of the year; but it is to be observed, that by Clause 5, the lands of a defaulting *proprietor* could also only be brought to sale after the close of the year. In this respect, no distinction was made between the farmer and the proprietor. Intermediately, in the event of an arrear, the Estate, or a sufficient portion

Clause 2.

* This Circular explains the *Law* applicable to the recovery of arrears due from farmers of the Government Revenue; for the *process* to be observed, and the Laws applicable thereto, see C. O. 28th February, 1851, No. 5, where also the rule respecting the cancelment of leases and attachment of farms is laid down.

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of it, of the proprietor, and the farm of the farmer might be attached, and the person of the farmer and of his surety might be arrested.

6. By Clause 2, Section 2, Regulation XI. of 1822, such parts of Section 23, Regulation VII. of 1799, and of any other of the Regulations in force, which prescribe, or shall be construed to prescribe, that the Revenue Officers shall issue any process of demand on persons from whom arrears of Revenue or other demands similarly recoverable may be due, or that they shall attach the Estates or farms in the possession or management of such defaulters before bringing their property to a public sale, were rescinded, and by Clause 1, Section 3, it was expressly declared that the lands of all persons under engagements with Government, whether as proprietors for their own Estates, or as farmers or managers, and their sureties, should be liable to sale for arrears *at any time of the year*. Here again proprietors and farmers and their sureties were placed in the same category as regards the sale of their lands.

7. By Section 1, Act XII. of 1841, Regulation XI. of 1822 was rescinded, except Sections 36 and 38, and in so far as it rescinds other Regulations or parts of Regulations. By Act I. of 1845, Act XII. of 1841 was repealed, excepting Sections 1 and 2, and it might thus be argued, the Board think, that enough of Regulation XI. of 1822 remains in force to warrant the sale of the lands belonging to a farmer of the Government Revenue and his surety, for arrears, at any time of the year. But it seems to the Board quite clear that the provisions of Act I. of 1845 are fully as applicable to arrears due by a farmer as by a proprietor, and that this Law makes no distinction between them, as regards the sale of their lands, any more than any previous Law.

8. By Section 3 of the Act it is enacted, that "the Sudder Board of Revenue at Calcutta shall determine upon what dates *all arrears of Revenue* and *all* demands which by the Regulations and Acts in force are directed to be realized in the same manner as arrears of Revenue, shall be paid up." An arrear due by a farmer of the Government Revenue is an arrear of Revenue, as much as an arrear due by a proprietor; and an arrear due by a farmer of a Ward's Estate is a demand which by Clause 2, Section 3, Regulation VI. of 1822, may be realized in the same manner as an arrear due from a farmer of the Government Revenue, that is, in the same manner as an arrear of the Government Revenue.

9. The exceptions are specified in Section 10, where it is enacted that an Estate the sole property of a minor shall not, under certain contingencies,

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be sold until the minor shall have attained the full age of 18 years, that no Estate held under attachment by the Revenue Authorities otherwise than by order of a Judicial Authority, shall be liable to sale for arrears accruing whilst it was so held under attachment, and that no Estate held under attachment by a Revenue Officer in pursuance of an order of a Judicial Authority, shall be liable to sale for the recovery of arrears of Revenue accruing during the period of such attachment, until after the end of the year in which such arrears accrued. Had it been intended to re-enact this last exception in favor of lands belonging to farmers of the Government Revenue, and their sureties, it would no doubt have been specified also.

Note.—When the former new Sale Law Act XII. of 1841, was in force, the question arose whether the landed property of defaulting sudder farmers and their sureties was saleable under that Law, or conformably to the provisions of Section 2, Act VIII. of 1835; and it was ruled by Government, against the opinion of the Board, that such landed property was saleable under Act XII. of 1841. Vide Board's Circular of the 17th December, 1844, No. 18.

10. It follows from the above view that the lands both of farmers of the Government Revenue, and of farmers holding from the Court of Wards, and of their sureties, may be brought to sale for arrears on any of the sale days within the year, under the provisions of Act I. of 1845.

11. Should it have been the practice in your Division to sell the lands of defaulting farmers and their sureties at the end of the year only, the stringent rules of Act I. of 1845 should not be introduced without due warning to those whose interests will be affected by the change.

No. DCCXLII.

TO THE COMMISSIONERS OF REVENUE

No. 742. Misc. Dept.

Restrictions on power of Deputy Collectors to hold sales for arrears of Revenue applicable to sales of putnee tenures.

June 22, 1849.—No. 24.

WITH reference to Circular Orders, No. 26, dated the 9th of November, 1842, I am directed by the Sudder Board of Revenue to inform you, that the Government have ordered that the restrictions imposed on the power of an Uncovenanted Deputy Collector to hold sales for arrears of Revenue, under the Government orders of the 24th October, 1842, No. 1304, are to apply to the case of sales of putnee tenures.

2. Whenever a Collector may desire, or it may be necessary that an Uncovenanted Deputy Collector should hold sales, timely application should be made.

No. DCCXLIII.

TO THE COMMISSIONERS OF REVENUE.

June 29, 1849.—No. 25

No 743.
MISC. DEPT.

Commissioners have power to grant temporary suspensions of Revenue not beyond the current year, in single Estates; but general suspension extending over large tracts should be preceded by reference to Board. Occasions of exercise of this power to be reported for information of Government.

I AM directed by the Sudder Board of Revenue to inform you, that it has been ruled by Government, that under Section 42, Regulation II. of 1793, and the present Rules of Practice, Commissioners of Revenue have the power to grant temporary suspensions of the demands of Revenue, not extending beyond the current year.

2. But his Honor the Deputy Governor is of opinion that whilst the power to suspend, to some time within the current year, the demand of Revenue against a particular Estate, may be safely and advantageously left to the Commissioners, those Officers should not exercise their power by a general suspension of the demand against several Estates, extending over a considerable tract of country, without a previous reference to the Board, whenever such a reference may be practicable consistently with the object of that suspension. You will be careful, therefore, to be guided strictly by this view.

3. You will observe that you are required by Section 42, Regulation II. of 1793, whenever you grant a suspension, to report the same without delay to the Board for the information of Government, with your reasons for the measure.

No. DCCXLIV.

TO THE COMMISSIONERS OF REVENUE.

July 13, 1849.—No. 26.

No. 744.
MISC. DEPT.

When question of propriety of appeal in Government suits remains undecided, and only 4 days of the term allowed remain, Collector may prefer a *pro formâ* appeal.

WITH reference to para. 9 of Circular Order, No 9 A, dated the 29th May, 1847, I am directed by the Sudder Board of Revenue to request, that you will instruct the Collectors to prefer a pro formâ appeal, in all cases decided against the Government in the Zillah Courts, in which the question of the propriety of appealing may be undecided when only four days of the period allowed for entering an appeal remain; and you will caution them that they will be held personally answerable for any loss which the Government may sustain through a disregard of this rule.

No. DCCXLV.

TO THE COMMISSIONERS OF REVENUE.

No. 745.
Misc. Dept.
Practice of borrowing elephants from Zemindars to be resorted to only when they cannot be obtained from a Government depôt or by purchase. Board's previous sanction necessary.

July 3, 1849.—No. 27.

I AM desired by the Sudder Board of Revenue to instruct you, conformably to orders received from Government, that the practice of borrowing elephants from Zemindars and others for the public service, when there is no emergency, is considered to be objectionable. When elephants are required for the public service, they must, if practicable, be obtained from a Government depôt, or be purchased; but on an emergency, when Government elephants are not at hand or cannot be purchased, borrowing under sanction may be resorted to.

2. With the view of securing the strict observance of this rule, the Board are pleased to direct that elephants be not borrowed for the public service in the Revenue Department without their previous sanction.

3. I am directed to take this opportunity of enjoining on you and all the Officers subordinate to you, the strict observance of the Government orders of the 10th November, 1834.

No. DCCXLVI.

TO THE COMMISSIONERS OF REVENUE.

No. 746.
Misc. Dept.
Further instructions relative to preparation of Indexes of Commissioners' correspondence. Law suits to be excluded, as well as trivial matters.

July 17, 1849.—No. 28.

IN continuation of Circular Order, dated the 6th January, 1848, No. 1, I am directed by the Sudder Board of Revenue to instruct you, that correspondence relating to Law suits need not be entered in the quarterly Index prescribed by the Circular of the 14th May, 1847, No. 7, as the Board exercise a sufficient check in the department of Law suits through the medium of the Legal Remembrancer's office.

2. The Board observe from the inordinate bulk of the Indexes which they receive from some Commissioners, that the spirit and intent of their circular instructions of the 6th January, 1848, have not been sufficiently apprehended and acted upon. Matters of trifling interest, such as applications for sanction to petty disbursements, notices of giving over and receiving

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charge of offices, applications for the return of documents, and other matters equally trivial, which ought to be excluded altogether, still find a place in the Returns of some Officers. The exercise of a small degree of judgment is of course necessary, the Board observe, to discriminate between what should be retained and what rejected, and if your Assistant does not possess the necessary discrimination, it would be easy for you, when cases are before you, to indicate by some mark on the papers, those which should be inserted in the Index.

No. DCCXLVII.

TO THE COMMISSIONERS OF REVENUE.

July 17, 1849.—No. 29.

No. 747. Misc. Dept. Register of suspended balances instituted in 1834 abolished. First quarterly Bukaya Towjees and annual Explanatory Arrangement of balances to be submitted every year, with Commissioners' resolutions, for Board's inspection.

It has come under the notice of the Sudder Board of Revenue, that the uses of the register of written off, but reclaimable, balances, instituted under Circular Orders of the 25th July, 1834, No. 84, and respecting which more particular instructions were issued in the Board's subsequent Circular of the 20th March, 1835, No. 19, have been misunderstood and misapplied, and that the register in question, styled in some Districts the "suspense register," or "register of suspended dues," has been confounded with another, and quite a distinct register, termed the defaulter's register; I am therefore desired to communicate for your information and guidance the following observation and instructions.

2. From the Circular Orders abovementioned, and the correspondence and extracts of correspondence annexed to them, it is clear that the register in question was instituted with the view of distinguishing between demands *finally* remitted, whether as of right or otherwise, and those written off the accounts from motives of official convenience, but reclaimable; and of preserving a record of these latter in the Collector's office, with a view to their realization when there might be the means of recovering them.

3. It was further clearly intended that no demands should be written off and transferred to the register, until all enquiries regarding them and all present means for realizing them had been exhausted; that such enquiries should always precede, and not follow, the transfers; and that the transfer having been made after the fullest enquiry, the parties liable might be called upon to make them good whenever, at any future period, it might

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appear to be practicable, but that recourse should not be had to formal and recurring investigations into their circumstances and means.

4. The misuse of the registers has consisted in transferring to it all demands, (without observing the prescribed distinction,) which seemed not to be susceptible of immediate realization, leaving the enquiries to be made for the most part, if not altogether, after the transfer, and thus removing them from the public accounts, and by consequence from the check and control of the superior Authorities and the office of account, before they could be fairly pronounced to be irrecoverable.

5. The register of balances due by Land Revenue defaulters is a comparatively new annual account, instituted under the Board's Circular Orders of the 11th May, 1842, No. 14, when the revised forms of Land Revenue Returns now in use were introduced. It is intended to include only one class of demands, viz. balances remaining due after the sale of Estates sold for arrears of revenue, such balances are recoverable from the defaulting proprietors and not from the Estates; therefore, to obviate confusion of account, occasioning often, as it was supposed, ultimate loss to Government as well as risk of injustice to purchasers of Estates, it was provided that all balances in excess of the amount realized by the sale of the Estate, should from the moment the Estate was sold, be struck out of the general Towjee account, and entered against the defaulter in a separate account styled the defaulters' register. Such balances pass in natural course into the defaulter's column, expressly provided for them in the several periodical Towjee accounts, and through that column, into the register of balances due by defaulters. They do not, it is to be observed, go off from, but continue on, the accounts, the only result being that this particular class of demands, for the reasons already stated, is separately exhibited and accounted for. The register should consequently be scrutinized with a view to the collection of the demands, with the same care as the Towjee, of which it is simply a separated portion; and any demands appearing on it which are considered irrecoverable, should be regularly reported for remission to the proper Authority, and being remitted, deducted under the head of remissions, for which a column has been duly provided in the register, after which any portion of the amount remitted, which may be properly reclaimed hereafter, should be entered in the register instituted under the orders of 1834.

6. But by a strange misapprehension, the two registers have been supposed in some Districts to be one and the same, and demands of all kinds, intended to be written off the accounts and transferred to the register of

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1834, have, by being passed through the defaulter's column instead of the column for remissions, gone into the register of balances due by defaulters, where they are just as much on the accounts as they were before, to the exclusion it may be, or only the partial insertion, of the only class of demands for which that register was intended.

7. Excepting these demands, which pass out of the Towjees, but not, as already shewn, out of the accounts altogether, through the column especially appropriated for them, no *other* demands whatever, it is to be observed, can properly pass out of the Towjees, and no demands of *any* kind out of the accounts altogether, including of course the defaulter's register, excepting through the column for remissions, where they are first subjected to the scrutiny of the Accountant, who will not pass the remissions unless supported by proper authority; but it is obvious that *any* demands may be *improperly* passed out of the Towjees into the defaulter's register through the defaulter's column, without the possibility of any check on the part of the Accountant, who must of course suppose them to be demands of the particular description for which that column was provided, until demands on the defaulter's register happen long after to be reported for remission, when it may come to be discovered that some of the reported balances are of a description which ought never to have been transferred to that register.

8. With respect to the register of suspended dues instituted under the orders of 1834, the Board are pleased to abolish it, and to determine that in future, all demands written off under the orders of a competent authority shall be remitted once for all. They believe, that, legitimately used, the register in question, has in practice been productive of no benefit whatever, nor is ever likely to be, at the same time that it is liable to a misapplication of its uses, and may under such misapplication cause mischief. You will be pleased therefore to revise all the suspense registers of your Division which may have been kept distinctly from the registers of balances due by defaulters, and if any reclaimable demands have been written off the accounts and transferred to the former register, through the column for remissions, under your own orders or the orders of the Board on your reports while the enquiries were still incomplete, and consequently before it was ascertained that there was no hope of realizing the demands, you will direct them to be written back into the accounts, with a view to their being recovered or finally remitted, or reported for final remission after complete enquiry; and you will be careful that in future no demands are remitted or reported for

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remission, until they are clearly shewn to be demands not justly due or otherwise quite irrecoverable.

9. With respect to the defaulter's registers, it is clear that if any demands other than those of the particular class for which they are intended have passed into these accounts, they also must be separated and written back into the Towjees, and at the same time any demands of the class in question which may have been continued on the Towjees must be transferred to the registers. But as these registers are among the returns made to the Accountant, any necessary revision of them must be made under the instructions of that Officer. The Board are about to communicate with him on the subject, and to propose the abolition of this separate account,* and if this proposition should be carried out, the adjustment will be simple, as *all* demands now on the registers will at once be written back into the Towjees.

10. By Circular Order, No. 14, dated the 11th May, 1842, Collectors are required to transmit to the Accountant, among other annual accounts, the Explanatory Arrangement of bukya balances, in detail of Muhals, and the Detailed Register of balances due by defaulters, both to be dispatched in all May of the ensuing year of account. Commissioners are expected to examine and pass resolutions on the above accounts, and for this purpose Collectors are required to send them their office copies of those statements, as soon as the returns have been prepared and dispatched to the Accountant. When all the local returns have been received, the Accountant compiles from them general statements for submission to the Board; but he is unable to furnish them earlier than eleven months after the close of the year, and in consequence of this delay in their receipt they are valueless for the administrative purposes for which the Board require them.

11. In order therefore to render the supervision of the Board over the collections of the Land Revenue more prompt and effective, they are pleased to direct that the office copies of the Explanatory Arrangement of balances and the Detailed Register of balances due by defaulters for the past year 1848-49, sent to you by the Collectors, be transmitted by you together with your resolutions thereon, to the Board without delay; and that in future these statements be, in like manner, transmitted to them in all June, of the ensuing year of account—the returns of each District being forwarded separately, as received, so soon as you have examined them and recorded your resolutions

* Abolished—See C. O. 6th August, 1850, No. 51.

on them. Under this arrangement the Board will be able to dispense with the annual compilations of the Accountant.

Circular, No. 747. July 17, 1849.

12. You will be good enough also to submit in future, in all August, the Bukya Towjees of the several Districts for the first quarter of each year, separately, as each is received by you, together with your resolutions thereon, commencing with those of the current year 1849-50, it being necessary for administrative purposes that these returns should come under the timely inspection of the Board.

No. DCCXLVIII.

TO THE COMMISSIONERS OF REVENUE.

July 27, 1849.—No. 30.

No. 748. Misc. Dept.

Powers of Collectors under Act XX. of 1848 defined, with rules to be observed in imposition of fines.

FROM cases which have come before the Sudder Board of Revenue, it would seem to be understood that Collectors are empowered, under the provisions of Act XX. of 1848, to make requisitions of their own authority in cases in which they did not previously possess that power.

2. I am therefore desired by the Board to instruct you, for your information and guidance and for communication to the Collectors subordinate to you, that the Act in question does not dispense with any process or form of proceeding in summoning parties or calling for papers enjoined by any former Regulation. It merely gives the Collector power to impose a daily fine of his own authority, and to levy it without further confirmation, on the omission of the parties to comply with requisitions sanctioned by certain previous Laws, and made conformably to the rules enjoined by those Laws. Thus, before a Collector can proceed under the provisions of Section 31, Regulation XII. of 1817, it is necessary for him to obtain the sanction of the Commissioner,* and any fine which he should impose under the provisions of Act XX. of 1848, for non-compliance with a requisition made of his own authority under Section 31, Regulation XII. of 1817, would be illegal. Of course, in those cases in which a Collector is empowered by the Law to make a requisition of his own authority, it is not necessary for him to obtain the previous sanction of the Commissioner.

* Survey Officers also with powers under Regulation VII. of 1822, need to apply for sanction of Commissioner, and Uncovenanted Deputy Collectors for sanction of their Covenanted superiors. See C. O. 27th July, 1849, No. 101, and C. O. 20th November, 1849, No. 159.

Circular, No. 748. July 27, 1849.

3. While on this subject, I am desired to add that a fine imposed by the Collector under Act XX. of 1848, should be reported* by him, if possible, on the same day, and as such fines are payable daily until compliance with the requisition, immediate measures should always be taken for levying them daily, by recourse, if necessary, to the attachment and sale of the personal property and arrest of the person of the defaulters, (these being processes for the recovery of arrears of Revenue) in place of allowing the daily fine to accumulate, as appears to be the practice.

4. In every report under Act XX. of 1848, the Collector should distinctly specify the nature and object of the call,† and the Law under which it has been made.

No. DCCXLIX.

TO THE COMMISSIONERS OF REVENUE.‡

No. 749. Misc. Dept.

Commissioners' sanction necessary for Survey Officers with powers of Reg. VII. of 1822, proceeding to summon parties under Clause 1, Section 19, of that Reg.

July 27, 1849.—No. 101.

WITH reference to the Board's Circular, No. 30, of this date, I am desired to instruct you, that the sanction of the Commissioner is necessary before the Survey Officers vested with the powers of Regulation VII. of 1822, can proceed, in any case, under Clause 1, Section 19, of that Regulation.

2. As it must tend to delay if the above Officers should be required to apply for previous sanction on every occasion that they may find it necessary to summon parties to attend, you are requested to give them a general authority to exercise the power conferred by the section in question in all the Districts in which they have been vested with the powers of Regulation VII. of 1822.

* See forms for reporting imposition and realization of fines, appended to C. O. 28th June, 1850, No. 38.

† Caution against needless calls on landholders. See C. O. 30th November, 1849, No. 165.

‡ This Circular was addressed to the Commissioners in whose Divisions Surveys were going on, viz. Bhaugulpore, Jessore, Moorshedabad and Dacca.

No. DCCL.

TO THE COMMISSIONERS OF REVENUE.

August 3, 1849.—No. 31.

No. 750.
MISC. DEPT.

Ruling of Sudder Court promulgated to the effect that parties dispossessed of land by the Revenue Authorities, cannot bring the case into the Criminal Court under Act IV. of 1840.

I AM directed by the Sudder Board of Revenue to circulate for the information and guidance of yourself and your subordinates, that it has been ruled by the Sudder Court in a letter No. 738, dated the 30th May, 1845, to the address of the Magistrate of Tipperah, "that a Zemindar or other person, dispossessed of land, under the orders of a Deputy Collector or Collector of Revenue, cannot bring his case into the Criminal Court under Act IV. of 1840, but he should appeal to the superior Revenue Authorities, from whose decision, if he be ousted by it, he should seek redress by instituting proceedings in the Civil Court."

No. DCCLI.

TO THE COMMISSIONERS OF REVENUE.

August 17, 1849.—No. 33.

No. 751.
MISC. DEPT.

Explanation of notice of latest dates of payment published in Gazette of 4th February, 1845.

THAT part of the notice of the latest dates of payment under Act I. of 1845, published in the Gazette of the 4th of February of that year, which relates to petty Estates with jummas not exceeding 100 Rupees, having been misunderstood, I am directed by the Sudder Board of Revenue to explain that it is not meant that such Estates are only to be sold in the months specified in the notice, but that the latest dates of payment in those months for other Estates are to be the latest days for the petty Estates in question, according to the amount of their respective jummas. Thus, the latest date of payment for Estates with a jumma of 10 Rupees and under, is the 28th of March in each year; for Estates with a jumma exceeding 10 and not exceeding 50 Rupees, the 28th December and 28th March; and for Estates with a jumma exceeding 50 and not exceeding 100 Rupees, the 28th December, 28th March, and 28th June.

2. Accordingly, in the case of Estates with a jumma not exceeding 10 Rupees, the revenue of the year, excepting the Chyte kist, would be payable on or before the 28th of March of the same year, and the Chyte kist on the 28th of March of the following year; and so, in the case of Muhals

Circular, No. 751. Aug. 17, 1849.

with jummas above 10 to 50 Rupees, the revenue of all but the Chyte kist would be payable within the year, and of that kist on the 28th of December of the following year; while in the case of Estates with jummas above 50 to 100 Rupees, the Chyte kist would be payable on the 28th of June of the following year.

3. You are requested to instruct the Collectors subordinate to you accordingly.

No. DCCLII.

TO THE COMMISSIONERS OF REVENUE.

No. 752. Misc. Dept. Certificate to be required under Act XX. of 1841 before paying money of deceased persons to individuals claiming to be legal representatives of the deceased.

August 17, 1849.—No. 34.

I AM desired by the Sudder Board of Revenue to inform you, that they have ruled that the proper course for a Collector, as being the safest, is to require the production of a certificate under Act XX. of 1841, in every case, before paying away the money of a deceased person to any person claiming to be the legal representative of the deceased.

2. The Board consider that this rule carries with it no hardship, as the process necesary to obtain a certificate appears to be simple and cheap.

No. DCCLIII.

TO THE COMMISSIONERS OF REVENUE.

No. 753. Misc. Dept. Collectors to hold sales for recovery of Abkaree Revenue on requisition of that Department.

September 7, 1849.—No. 35.

UNDER the orders of Government, as communicated in Mr. Secretary Grant's letter, No. 675, dated the 21st ultimo, I am directed by the Sudder Board of Revenue to request that you will instruct the Collectors of your Division to make, on the requisition of the Abkaree Department, all the sales of land that may be requisite for the recovery of arrears of Abkaree Revenue.

No. DCCLIV.

TO THE COMMISSIONERS OF REVENUE.

September 7, 1849.—No. 37.

No. 754.
MISC. DEPT.
Deputy Collectors enjoined to forward their communications thro' their official superiors.

INSTANCES having frequently occurred of Deputy Collectors addressing communications direct to the Board, in contravention of the rule requiring them to submit all applications through the channel of their official superiors, I am directed by the Sudder Board of Revenue to request that you will enjoin strict observance of the rule in question on the part of those Officers.

No. DCCLV.

TO THE COMMISSIONERS OF REVENUE.

September 11, 1849.—No. 38.

No. 755.
MISC. DEPT.
Rule to be observed in granting copies of official documents to parties applying for them.

I AM directed by the Sudder Board of Revenue to annex an extract, paragraphs 2 to 4, from a letter from the Secretary to the Government of Bengal, No. 719, dated the 31st ultimo, and to request that in granting copies of official papers, you will be guided by the views therein expressed, and that you will instruct your subordinates to the same effect.

EXTRACT FROM A LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, REVENUE DEPARTMENT, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 719, dated 31st August, 1849.

2. It appears that in 1844 the Board submitted a reference to Government on the petition of a certain person who claimed to succeed to a pension which he contended was hereditary. The senior member, Mr. Pattle, thought the petitioner had a right to succeed; the junior member, Mr. Lowis, thought not. Each member supported by argument his view of the case: Government decided against the petitioner. This person has now petitioned the Board, first, for a copy of the Board's letter reporting his case to Government; and secondly, for copies of the decennial settlement papers relating to the original grant of the pension. It is conjectured that he intends to sue for his pension in a Court of Law. Mr. Gordon would refuse him both copies; Mr. Ricketts would grant him both. The reasons urged by both members are general, and applicable to all similar cases. It is on general grounds, therefore, that the Deputy Governor's decision is required.

Circular, No. 755. Sept. 11, 1849.

3. The Deputy Governor has endeavoured to ascertain what the practice in respect to the granting of copies is, and he believes that it is uniformly against giving parties interested copies of the minutes and discussions of the members of Boards. A party interested certainly has a right to have a statement of the final order in his case and the grounds of it. In the present case, these were contained in the orders of Government, which the petitioner has probably obtained, for he does not ask for a copy of them now. But the discussions of the members of a Board can be of no real use to a party, after his case is decided. In the present instance, the Board's report was, in fact, though not in form, nothing but the minutes of the individual members; and although his Honor is not aware that any inconvenience would result, in the present case, from giving the petitioner a copy of them, he is of opinion that it is better to hold to the general practice, which he believes to be a very salutary practice. It is to be presumed that the party was fully informed of the result of his application at the time, which is all that he is really interested in.

4. But as to the copies of the Decennial Settlement papers which the petitioner wants, these seem to his Honor to stand quite on a different footing. The petitioner's case does or may depend upon these papers, which are not arguments but evidence. Government never shows the least hesitation in giving parties interested access to public documents which they want to use as evidence, even though they may be wanted to be used against Government itself. If Government think a party has a just case, it yields to his claim. If a party can make out a just case, in a claim against Government, to the satisfaction of a Court, Government is not aggrieved. His Honor believes that it is the practice to grant copies of documents of this nature, and he considers the practice unobjectionable.

No. DCCLVI.

TO THE COMMISSIONERS OF REVENUE.

No. 756. Misc. Dept.

Report in English to be forwarded along with petitions of appeal in butwarrah cases, together with the native papers.

September 14, 1849.—No. 40.

WITH reference to Section 3 of the Rules of Practice for the Sudder Board of Revenue, I am directed by the Board to request that, in future, in forwarding appeals presented to you against your orders in butwarrah cases, you will, as an invariable rule, transmit with the native missil of the case, a report in English, in the prescribed form, on the petition of appeal.

No. DCCLVII.

TO THE COMMISSIONERS OF REVENUE.

October 5, 1849.—No. 41.

No. 757.
MISC. DEPT.
Form of statement of fines inflicted by Collectors under Act XX. of 1848.

WITH reference to the Board's Circular, dated the 27th July last, No. 30, I am directed by the Sudder Board of Revenue to annex hereto a form of statement* to be adopted by Collectors, or other Officers exercising the powers of a Collector, whenever they may have occasion to report, for the information of Government, as required by Section 2, Act XX. of 1848, the imposition of fines by them under the authority vested in them by the 1st Section of that Act.

2. It should invariably be mentioned in the column of remarks, along with any other suitable explanations, that the sanction of the Commissioner to the summoning of the parties, or the call for papers, was duly obtained in those cases in which such sanction is required by Law.

Statement of fines inflicted by Collector (or Superintendent of Survey) of——under Section 1, *Act XX. of* 1848.

1	2	3	4	5	6	7	8	9	10	11	12
District.	Name of Estate and Pergunnah.	Names of Zemindars.	Object of call.	Regulation under which call was made.	Amount of daily fine.	Date from which payable.	Date of order inflicting the fine.	Total amount of fine to date of report.	Amount levied.	Date or dates of levying fine.	Remarks.

* See revised form of statement of imposition of fines, with a separate form of realization of fines, appended to C. O. 28th June, 1850, No. 38.

No. DCCLVIII.

TO THE COMMISSIONERS OF REVENUE.

No. 758.
MISC. DEPT.
Forms of Price Currents forwarded by Superintending Engineers to be filled up by Collectors

October 12, 1849.—No. 42.

I HAVE the honor, by direction of the Sudder Board of Revenue, to transmit to you a copy of orders of the Government, dated the 17th ultimo, No. 1210, and of the papers which accompanied them, for the information and observance of Collectors.*

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 1210, dated 17th September, 1849.

I am directed by the Deputy Governor of Bengal to transmit a copy of a letter from the Officiating Secretary to the Government of India in the Military Department, No. 34, dated the 1st instant, with enclosures, and to request that the Sudder Board will issue the necessary orders to the Collectors of Districts for filling up and forwarding to the proper quarter, forms of the Price Currents therein referred to.

FROM THE OFFICIATING SECRETARY TO THE GOVERNMENT OF INDIA, MILITARY DEPARTMENT, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

No. 34, dated 1st September, 1849.

With reference to the extract from a despatch from the Military Board (Department Public Works) No. 1778, of the 26th June, 1849, paragraph 24, with the two forms of Price Current hereto appended, which have been approved by the Hon'ble the President of the Council of India in Council, I am directed to request that under the permission of the Hon'ble the Deputy Governor of Bengal, instructions may be issued to Collectors of Districts to cause the forms of Price Current of the several articles enumerated in lists similar to the specimens forwarded herewith, which will be forwarded to them once in each quarter by Superintending Engineers, to be carefully filled up, according to existing prices, and returned to those functionaries for transmission to the office of the Military Board.

EXTRACT OF A LETTER FROM THE MILITARY BOARD, (DEPARTMENT PUBLIC WORKS.)

No. 1778, dated 26th June, 1849.

Para. 24. In order, however, that the examination of estimates and bills may be further facilitated in this office, we do ourselves the honor to submit for the

* For further observations on the same subject see correspondence annexed to C. O. 8th October, 1850, No. 66.

approval of Government, the enclosed tabular forms of Price Currents, which in accordance with the wishes of Government expressed in the 3d paragraph of Major Wyllie's letter under reply, we will request Superintending Engineers to forward to the Collectors of the different Districts within their respective Provinces, with the view that the rates of the various articles therein inserted may be specified and submitted to our Board quarterly.

Circular, No. 758. Oct. 12, 1849.

PROPOSED PRICE CURRENT.

List of materials used in the Department of Public Works in the construction and repair of buildings, roads and other works.

	Value.		Of what quantity.	Remarks.
Masonry Materials.				
Brick,				
Tile,				
Stone slabs,				
Mutkah tile,				
Edging ditto,				
Jhamah,				
Soorky,				
Khoah,				
Baluster, Spouts, } baked earthen,				
Stone lime,				
Shell ditto,				
Ghooty lime,				
Hydraulic lime,				
Sand,				
Wood Work.				
Saul wood,				
Ditto beam,				
Ditto burgahs,				
Ditto chowkuts,				
Teak wood,				
Ditto chowkuts,				
Ditto planks,				
Jarrool ditto,				
Iron Materials.				
Iron per maund,				
Iron worked up into rough tools, seers per Rupee,				
Nails,				
Padlocks,				
Bolts,				
Bar iron, seers per Rupee,				
Rod iron, ditto ditto,				
Tin, seers per Rupee,				
Lead, ditto ditto,				
Brass, ditto ditto,				
Paints, &c.				
Priming paint,				
Red ditto,				
Green ditto,				
Yellow ditto,				
Black ditto,				
White ditto,				

Circular, No. 758.
Oct. 12, 1849.

	Value.			Of what quantity.	Remarks.
PAINTS, &c.					
Verdigris,					
White lead,					
Chalk,					
Red ochre,					
Linseed oil,					
Coal tar,					
Pitch,					
Varnish,					
MISCELLANEOUS.					
Glass panes,					
Bamboos,					
Cane,					
Reeds,					
Mats,					
Bamboo mats,					
Ratan ditto,					
Durmah ditto,					
Grass for thatching,					
Straw for ditto,					
Date leaves,					
Jute,					
Jute rope,					
Ditto string,					
Coir rope,					
Ditto string,					
Khuskhus,					
Nauds,					
Gamlahs,					
Kulsee,					
Khurwa cloth,					
Dungry ditto,					
Dosoottee ditto,					
Dootee ditto,					

COMMISSARIAT DEPARTMENT.

Price Current for the quarter ending ——— *at the station of* ———.

	Quantity or number per Rupee.			
	No.	M.	S.	Ch.
Wheat,				
Ottah				
Rice 1st sort,				
Ditto 2nd ditto,				
Ditto 3rd ditto,				
Paddy,				
Boot gram 1st sort,				
Ditto 2nd sort,				
Moat gram,				
Oats,				
Kullie,				
Barley,				
Dâl urrur,				
Peas,				
Bhoosa white,				
Ditto mixed,				
Salt 1st sort,				
Ditto 2nd sort,				
Ghee, Cows,'				
Ditto, Buffaloes,'				

Circular, No. 758. Oct. 12, 1849.

	Quantity or number per Rupee.			
	No.	M.	S.	C.
Firewood 1st sort,				
Ditto 2nd sort,				
Bread 1st sort single loaves,				
Ditto 2nd sort ditto ditto,				
Sheep best grass fed, per corge,				
Bullocks ditto ditto,				
Butter 1st sort				
Ditto 2nd ditto,				
Fowls 1st ditto,				
Ditto 2nd ditto,				
Ditto 3rd ditto,				
Milk,				
Oil cocoanut per seer,				
Ditto, mustard,				
Sugar Candy, country,				
Ditto chenee,				
Flour,				
Soojee best,				
Ditto soldarrie,				
Green grass,				
Hay,				

I certify that the above were the current rates in the for the last quarter, the seer being sa. wt. and the Company's Rupee in currency.

(Signed) A. B.

Collector.

No. DCCLIX.

TO THE COMMISSIONERS OF REVENUE.

October 19, 1849.—No. 43.

No. 759. Misc. Dept.

Correspondence circulated relative to the supply of fuel, straw and cooking pots to Sepoys on march.

WITH reference to Circular, No. 15, dated 20th April last, and the replies received thereto, I am directed by the Sudder Board of Revenue to circulate for your information a copy of the correspondence specified on the margin.

Board to Government, No. 220, dated the 7th August.
Government in reply, No. 765, dated the 17th September.

FROM THE SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

No. 220, dated 7th August, 1849.

In reply to your letter dated the 5th April last, No. 299, forwarding a copy of a letter from the Secretary to Government North West Provinces, dated the 21st of March, No. 970, and of its annexure, and enquiring with reference to the closing sentence of the latter, what is the actual, as well as the authorized practice which obtains in the Districts under the Board's control, in regard to the supply of fuel to

Circular, No. 759. Oct. 19, 1849.

Sepoys, I am directed to submit an abstract of the replies of the Local Officers on the subject and to observe as follows.

2. The Board took the opportunity of enquiring respecting the supply of straw and cooking pots as well as fuel. The rule, it would seem, is, that all articles should be paid for; but it appears that oftentimes the above several articles are not paid for. Usually, the losses sustained by the Zemindars are made good by a cess on the ryots in the neighbourhood.

3. All complaints on the part both of the Zemindars and the Troops would cease, the Board observe, if Collectors made over the supplies indented for to the Quarter Master of the corps, and received from him cash for the whole, for immediate distribution to the owners of the articles supplied. A native moodee and the Quarter Master's establishment would dispose of the supplies to those who wanted them, and any surplus might be sold by auction before the Troops left the ground.

4. By such arrangement loss would seldom be sustained, for estimates would be prepared with care, and payment being secured, prices would be moderate.

FROM THE OFFICIATING SECRETARY TO THE GOVERNMENT OF INDIA, MILITARY DEPARTMENT, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

No. 24, dated 1st September, 1849.

In reply to your office communication, No. 669, of the 18th instant, I am directed by the Hon'ble the President of the Council of India in Council to observe for the information of the Hon'ble the Deputy Governor of Bengal, that the non-payment of the price of straw, fuel, and cooking pots supplied at halting places to native Troops, seems to be principally confined to small parties under native commissioned or non-commissioned Officers.

2. The plea on which Sepoys are said to have resisted payment for these articles on entering the Districts subject to the Government North Western Provinces, viz. "that no such demand was made in the Bengal Division of the Presidency," is, I am to state, altogether futile, for the Circular from the office of the Adjutant General of the Army, No. 1528, dated 15th August, 1848, promulgating to the Army a notification in the Judicial Department by his Honor the Lieutenant-Governor, dated Agra 28th April, 1848, No. 1695, relative to the provision of and payment for supplies from the Kurumnassa river to Kurnal, is well known to Commanding Officers of Regiments, and was ordered to be fully explained to the men of native corps, and the former orders on the subject, of which no Sepoy is ignorant, are applicable to every District in which Troops may be moving.

Published by the Government N. W. Provinces on the 2d September, 1848.

3. It is believed on the other hand, that the people of the country are well aware of their right to demand and receive a fair price for every article of supply furnished to Sepoys, and that every facility of complaint is afforded in case of payment being resisted.

4. Believing therefore, that existing regulations provide sufficiently for the interests of the villagers and of the soldier, the Hon'ble the President in Council is not disposed to consider any further enactment on the subject necessary.

Circular, No. 759. Oct. 19, 1849.

5. The original enclosures of your despatch under reply are returned, as requested, but I am to beg that copies may be furnished to this Department as early as practicable, to complete the records.

ORDER OF THE GOVERNMENT OF BENGAL, DATED 17TH SEPTEMBER, 1849, No. 765.

Copy forwarded to the Sudder Board of Revenue with reference to their Secretary's letter No. 220, of the 7th ultimo.

No. DCCLX.

TO THE COMMISSIONERS OF REVENUE.

October 26, 1849.—No. 45.

No. 760. MISC. DEPT.

Descriptions of charges to be met out of the monthly allowance assigned to Commissioners in 1829 for contingencies.

THE Sudder Board of Revenue having received and considered the returns to their Circular, No. 72, dated the 19th of June, have desired me to intimate, that the fixed monthly sum of 50 Rupees* allowed to Commissioners by a Resolution of Government in the Territorial Department, dated the 30th December, 1828, for contingent expenses of the kind specified in Government orders of the 24th November, 1829, is shewn by the returns to be ordinarily ample to cover not only those contingencies, but all legitimate contingent expenses whatever, excepting boat hire for long trips on circuit, which may properly be included in the bills for the travelling allowances of the establishment.

Page 118, Peters.

2. The Board will accordingly expect the fixed allowance in question to cover all contingent expenses, properly so called, whatever—boat hire incurred on account of long circuit trips excepted. Whenever therefore a contingent bill is submitted for the sanction of the Board, it must be explained why the charges included in it could not be met out of the fixed monthly allowance of 50 Rupees.

* This allowance has since been virtually withdrawn. Under the Rules published in the supplementary Calcutta Gazette of 22d February, 1851, the allowance for *articles of stationery* is withdrawn in *all* offices from 1st May following. With reference to these orders, the Board have held that expenses not coming under the denomination of "stationery contingencies" described in Rule XXXI. are to be charged in separate contingent bills, to be submitted monthly for the Board's countersignature—the stationery contingent bills being submitted to the Superintendent of Stationery as provided for in the Rules.

Circular, No. 760. Oct. 26, 1849.

3. Punkah-pullers and the expenses attendant on *tatties* during the hot weather months, may properly be included as contingent charges; but it is to be distinctly understood that charges on account of extra establishment, such as writers, mohurirs, and chuprassies, whether entertained temporarily or permanently, are not, as the Board find has sometimes been done, to be defrayed out of the allowance in question, even though a surplus may remain sufficient to meet such charges, inasmuch as any expenditure on account of extra establishment, without the previous sanction of Government, has been repeatedly and strictly prohibited.

4. Any portion of the aggregate allowance of the year which may not be expended under the present orders, should be carried annually to the credit of Government, through the Collector.

No. DCCLXI.

TO THE COMMISSIONERS OF REVENUE.

No. 761. Misc. Dept.

Precedents published in Bengalee Government Gazette intended to secure uniformity of practice and to serve as a guide in similar cases.

November 2, 1849.—No. 47.

I AM directed by the Sudder Board of Revenue to request that you will draw the attention of the Collectors of your Division to the Precedents published by them in the Bengalee Government Gazette, beginning with the issue of the 11th ultimo; and inform them that they are published with a view to the introduction of uniform practice, and are to be regarded as the guide in all similar cases.

No. DCCLXII.

TO THE COMMISSIONERS OF REVENUE.*

No. 762. Misc. Dept.

Uncovenanted Deputy Collectors not competent to impose and levy fines under Act XX. of 1848 without previous sanction of their Covenanted superiors.

November 20, 1849.—No. 159.

I AM directed by the Sudder Board of Revenue to instruct you for your information and guidance and for communication to your subordinates, that, reference being had to Section 6, Act XX. of 1848, the Board are of opinion that an Uncovenanted Deputy Collector has no power of his own to impose and levy a fine, under the Act in question, but must obtain the previous sanction of his Covenanted superior.

* This Circular was issued only to those Commissioners in whose Divisions Surveys were in progress, viz. Bhaugulpore, Jessore, Dacca and Moorshedabad.

No. DCCLXIII.

TO THE COMMISSIONERS OF REVENUE.

November 23, 1849.—No. 48.

No. 763.
MISC. DEPT.
Beegah of 14,400 square feet, the standard of measurement in Bengal.

CONSIDERABLE inconvenience being experienced in survey and settlement operations, in consequence of the great variety of local measurements in use in different Districts, and in different parts of the same District, the Sudder Board of Revenue are pleased to direct, that in all measurements in the Lower Provinces made under their authority, the Bengal beegah of 14,400 square feet shall be adopted as the standard, except when special orders may be issued to the contrary.

No. DCCLXIV.

TO THE COMMISSIONERS OF REVENUE.

November 30, 1849.—No. 49.

No. 764.
MISC. DEPT.
First quarterly Towjees of Muhals not on rent-roll, with Commissioner's resolutions, to be submitted to Board, along with the quarterly bukya Towjees, in August of each year.

I AM directed by the Sudder Board of Revenue to request that the Towjees of Muhals not on the rent-roll for the first quarter of each year, may be submitted for the Board's inspection with your resolutions thereon, along with the bukya Towjees of rent-roll Estates, the submission of which in August of each year, is directed in para. 12 of their Circular of the 17th July last, No. 29.

No. DCCLXV.

TO THE COMMISSIONERS OF REVENUE.*

November 30, 1849.—No. 165.

No. 765.
MISC. DEPT.
Caution enjoined on officers of the Survey Department to avoid needless calls on land-holders under Act XX. of 1848.

I AM directed by the Sudder Board of Revenue to request, that you will impress upon the Superintendents of Survey and the Deputy Collectors subordinate to them, the necessity of great caution in carrying out the provisions of Act XX. of 1848, in order that no needless and harassing calls may be made on land-holders.

* This Circular was issued only to those Commissioners, viz. Jessore, Bhaugulpore, Moorshedabad, and Dacca, in whose Divisions Surveys were in progress.

No. DCCLXVI.

TO THE COMMISSIONERS OF REVENUE.

No. 766.
MISC. DEPT.
Necessity enjoined of filing authenticated copies of decisions, on stamped paper, within the prescribed term, whenever appeals are preferred.

December 11, 1849.—No. 51.

AN instance having been reported to the Sudder Board of Revenue of a special appeal to the Sudder Dewanny Adawlut having been struck off the file in consequence of authenticated copies of the decisions of the Lower Courts, on stamped paper, not having been filed within the period allowed by Law, I am directed to request that you will call the attention of the Collectors in your Division to the necessity of filing authenticated and stamped copies of the several decrees previously passed on the occasion of such appeals, within the prescribed term.

No. DCCLXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 767.
MISC. DEPT.
Prohibition of Court of Directors against purchase of buildings for public purposes without previous survey and report of Executive Officer.

December 14, 1849.—No. 52.

I AM directed by the Sudder Board of Revenue to transmit herewith for your information and guidance, a copy of the orders of Government dated the 29th ultimo, No. 1966, relative to the purchase of buildings for public purposes.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SUDDER BOARD OF REVENUE.

No. 1966, dated 29th November, 1849.

I am directed by his Honor the Deputy Governor of Bengal to forward for your information and guidance the accompanying extract from para. 6 of a despatch, No. 13 of 1849, dated the 29th August last, from the Hon'ble the Court of Directors.

"No building must in future be purchased for public purposes, without the previous survey and report of the Executive Officer of the District, and we desire that you will make known to the service generally this our injunction."

No. DCCLXVIII.

TO THE COMMISSIONERS OF REVENUE.

December 18, 1849.—No. 53.

No. 768.
MISC. DEPT.

Forms of general registers of ordinary records and survey records, to be observed in arrangement ordered by C. O. 15th June, 1849, No. 22.

IN continuation of Circular Order dated the 15th June last, No. 22, on the subject of the arrangement of Collectorate records, I am directed by the Sudder Board of Revenue to forward herewith a form of general register calculated to meet the conditions of the Circular.

2. It will be seen that the form is adapted to the Muhalwaree principle of arrangement, which the Board understand to be more suitable to the Bengal Districts than the Mouzahwaree arrangement in use in the North West Provinces.

3. The minor registers of the contents of each almirah or shelf may be, mutatis mutandis, in the same form as the general register. In fact, the latter will be little more than a combination of these separate registers.

4. It has not been considered necessary to introduce a column for summary suit cases, or for cases of sales other than sales for arrears of Revenue, as the Board understand that in most Districts these records are already arranged according to the year in which the cases were instituted. The labour of re-arranging them would be very great, and no advantage compensating for the cost of that labour would be secured.

5. All quinquennial papers, and papers relating to a number of Muhals which do not admit of being broken up, to be kept in the same bustah with the records of each separate Muhal, should have a separate press assigned to them, in accordance with the principle indicated in the extract, para. 68, following para. 2 of the Circular.

6. The survey records however will admit of Mouzahwaree arrangement, and should not be mixed up with those relating to ordinary matters connected with Land Revenue. They should have separate presses and separate registers. All Pergunnah volumes, Muhalwar and Mouzahwar registers, and such documents, consisting rather of volumes than loose sheets tied together, should have a distinct shelf, with a separate list, forming an appendix to the general survey register. The form which appears suitable for this register is hereto appended.

Circular, No. 768.
Dec. 18, 1849.

General Register of Records of Pergunnah A.

No. of almirah.	No. of shelf or compartment.	No. and name of Muhal.	No. of bustah.	Cases relating to												Remarks.
				Settlement.	Butwarrah.	Dakhil-kharij.	Khas management.	Attachment by order of Court.	Court of Wards.	Sales for Government arrears.	Payment of surplus proceeds and re-funds.	Resumption.	Civil suits.	Malikana.	Miscellaneous.	
1	1	Talook A. B.	1	1 of 1839.	1 of 1842.	1 of 1816	1 of 1828. 1 of 1843.	1 of 1837.	1 of 1812.	1 of 1816.	2 of 1844.	1 of 1829	1 of 1829.	1 of 1839.	2 of 1829. 3 of 1843.	

General Register of Survey Records of Pergunnah, A.

No. of Almirah.	No. of shelf or compartment.	No. and name of Village.	No. of bustah.	Village plans.	Thakbust.	Khusreh.	Boundary cases.	Remarks.

No. DCCLXIX.

TO THE COMMISSIONERS OF REVENUE.

January 11, 1850.—No. 1.

No. 769.
MISC. DEPT.
Forwarding a set of Tables shewing conversion of acres into beegahs, and vice versâ.

I AM directed by the Sudder Board of Revenue to transmit herewith, for the use of your office and that of the Collectors under you, a set of three Tables, prepared by the Deputy Surveyor General, shewing the conversion of acres into beegahs, and vice versâ.

No. I.

Table for converting local beegahs of 14,400 square feet or 1600 square yards, into acres of 4840 square yards.

Local beegahs.	Acres of 4840 square yards.	Local beegahs.	Acres of 4840 square yards.	Local beegahs.	Acres of 4840 square yards.
1	0.330	38	12.540	75	24.750
2	0.660	39	12.870	76	25.080
3	0.990	40	13.200	77	25.410
4	1.320	41	13.530	78	25.740
5	1.650	42	13.860	79	26.070
6	1.980	43	14.190	80	26.400
7	2.310	44	14.520	81	26.730
8	2.640	45	14.850	82	27.060
9	2.970	46	15.180	83	27.390
10	3.300	47	15.510	84	27.720
11	3.630	48	15.840	85	28.050
12	3.960	49	16.170	86	28.380
13	4.290	50	16.500	87	28.710
14	4.620	51	16.830	88	29.040
15	4.950	52	17.160	89	29.370
16	5.280	53	17.490	90	29.700
17	5.610	54	17.820	91	30.030
18	5.940	55	18.150	92	30.360
19	6.270	56	18.480	93	30.690
20	6.600	57	18.810	94	31.020
21	6.930	58	19.140	95	31.350
22	7.260	59	19.470	96	31.680
23	7.590	60	19.800	97	32.010
24	7.920	61	20.130	98	32.340
25	8.250	62	20.460	99	32.670
26	8.580	63	20.790	100	33.000
27	8.910	64	21.120	200	66.000
28	9.240	65	21.450	300	99.000
29	9.570	66	21.780	400	132.000
30	9.900	67	22.110	500	165.000
31	10.230	68	22.440	600	198.000
32	10.560	69	22.770	700	231.000
33	10.890	70	23.100	800	264.000
34	11.220	71	23.430	900	297.000
35	11.550	72	23.760	1000	330.000
36	11.880	73	24.090		
37	12.210	74	24.420		

No. II.

Table for converting acres of 4840 square yards into local beegahs of 14,400 square feet or 1600 square yards.

Acres of 4840 square yards.	Local beegahs of 1600 square yards.	Acres of 4840 square yards.	Local beegahs of 1600 square yards.	Acres of 4840 square yards.	Local beegahs of 1600 square yards.
1	3.025	38	114.950	75	226.875
2	6.050	39	117.975	76	229.900
3	9.075	40	121 000	77	232.925
4	12.100	41	124.025	78	235.950
5	15.125	42	127.050	79	238.975
6	18.150	43	130 075	80	242.000
7	21.175	44	133.100	81	245.025
8	24.200	45	136.125	82	248.050
9	27.225	46	139.150	83	251.075
10	30.250	47	142.175	84	254.100
11	33.275	48	145.200	85	257.125
12	36.300	49	148.225	86	260.150
13	39.325	50	151.250	87	263.175
14	42.350	51	154.275	88	266.200
15	45.375	52	157.300	89	269.225
16	48.400	53	160.325	90	272.250
17	51.425	54	163.350	91	275.275
18	54.450	55	166.375	92	278.300
19	57.475	56	169.400	93	281.325
20	60.500	57	172.425	94	284.350
21	63.525	58	175.450	95	287.375
22	66.550	59	178.475	96	290.400
23	69.575	60	181.500	97	293.425
24	72.600	61	184.525	98	296.450
25	75.625	62	187.550	99	299.475
26	78.650	63	190.575	100	302.500
27	81.675	64	193.600	200	605.000
28	84.700	65	196.625	300	907.500
29	87.725	66	199.650	400	1210.000
30	90.750	67	202.675	500	1512.500
31	93.775	68	205.700	600	1815.000
32	96.800	69	208.725	700	2117.500
33	99.825	70	211.750	800	2420.000
34	102.850	71	214.775	900	2722.500
35	105.875	72	217.800	1000	3025.000
36	108.900	73	220.825		
37	111.925	74	223.850		

No. III.

Table for reducing acres of 4840 square yards to beegahs of 1600 square yards, applicable to a cottah of 4 hâts or cubits, of 18 inches the hât.

	0	1	2	3	4	5	6	7	8	9
0	0.0	3.025	6.050	9.075	12.100	15.125	18.150	21.175	24 200	27.225
10	30.250	33.275	36.300	39.325	42.350	45.375	48.400	51.425	54.450	57.475
20	60.500	63.525	66.550	69.575	72.600	75.625	78.650	81.675	84.700	87.725
30	90.750	93.775	96.800	99.825	102.850	105.875	108.900	111.925	114 950	117.975
40	121.000	124.025	127.050	130.075	133.100	136.125	139.150	142.175	145.200	148.225
50	151.250	154.275	157.300	160.325	163.350	166.375	169.400	172 425	175.450	178.475
60	181.500	184.525	187.550	190.575	193.600	196.625	199 650	202.675	205.700	208.725
70	211.750	214.775	217.800	220.825	223.850	226.875	229.900	232.925	235.950	238.975
80	242.000	245.025	248.050	251.075	254.100	257.125	260.150	263.175	266.200	269.225
90	272.250	275.275	278.300	281.325	284.350	287.375	290.400	293.425	296.450	299.475

100	302.5	600	1815.0	1100	3327.5	1600	4840.0	2100	6352.5	2600	7865.0	3100	9377.5
200	605.0	700	2117.5	1200	3630.0	1700	5142.5	2200	6655.0	2700	8167.5	3200	9680.0
300	907 5	800	2420.0	1300	3932.5	1800	5445.0	2300	6957.5	2800	8470.0	3300	9982.5
400	1210.0	900	2722.5	1400	4235.0	1900	5747.5	2400	7260.0	2900	8772.5	3400	10285.0
500	1512.5	1000	3025.0	1500	4537.5	2000	6050.0	2500	7562.5	3000	9075.0	3500	10587.5

No. DCCLXX.

TO THE COMMISSIONERS OF REVENUE.

January 21, 1850.—No. 3.

No. 770.
MISC. DEPT.
Opinion of Advocate General relative to the obligation of public Officers to produce Government records in Her Majesty's Courts pursuant to a subpœna to that effect.

I AM directed by the Sudder Board of Revenue to transmit herewith for your information and guidance and for communication to the Officers subordinate to you, a copy of a letter, No. 2157, dated the 28th ultimo, from the Under Secretary to the Government of Bengal, enclosing one from the Advocate General, dated the 8th August, 1848, relative to the obligation of public Officers to produce Government records in Her Majesty's Courts pursuant to a subpœna to that effect.

FROM THE UNDER-SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SUDDER BOARD OF REVENUE.

No. 2157, dated 28th December, 1849.

I am directed by his Honor the Deputy Governor of Bengal to forward, for the information and guidance of your Board, and for communication to all Officers subordinate to you, the accompanying copy of an opinion given by Mr. Advocate General Colvile, in regard to the obligation of public Officers to produce the records of Government in Her Majesty's Courts, in compliance with a subpœna to that effect.

FROM J. W. COLVILE ESQ. ADVOCATE GENERAL, TO THE SECRETARY TO THE GOVERNMENT OF INDIA.

Dated the 8th August, 1848.

The question submitted to me by your letter of the 29th July, touching the obligation of a public Officer to produce the records of Government in the Supreme Court, in compliance with a subpœna to that effect, appears to me to admit of a different solution according to the nature of the case. The obligation in cases in which the East India Company is a party, is, I conceive, different from what it is in cases between individuals.

2. As to the former class of cases, I consider that as the corporate body, the East India Company, though entrusted with the functions of Government in many cases, sues and is sued like any private corporation in the Courts of the country, so it is entitled to the privileges as well as subject to the liabilities of ordinary suitors.

It follows therefore that in an action at law against the Company, a *subpœna duces tecum* to a public Officer, requiring him to produce official documents, is inapplicable, because his possession of the documents in question is the possession of the Company whose servant he is; that a notice to produce the documents should be served upon the Company in the usual way; that it is in the Company's option to

Circular, No. 770. Jan. 21, 1850.

refuse to produce, the opposite party acquiring on such refusal and proof of the notice, the right to give secondary evidence of the existence and contents of the original documents. I do not think that in a case against the Company the production of documents in the custody of its servants can be compelled, except by a bill in equity; and that even in such cases the Court would readily listen to the argument that the documents of which the production was sought were such as could not be produced without danger to the public interests. The Court of Chancery in fact acted on this principle in *Smith, v. the East India Company*, 1 *Phill.* 50, and ruled that a correspondence between the Court of Directors and the Commissioners for the Affairs of India, touching the matters in dispute in the cause (a mere question about freight) was a privileged communication. I feel bound however to say that as far as my experience has gone, Government in this country acts with extreme liberality in all proceedings to which it is itself a party, with respect to the production of public documents or the admission of certified copies.

3. As to the second class of cases, two questions arise, first, what is the law and practice of England on this subject? secondly, how far are that law and that practice modified by any statutes or circumstances peculiar to this country?—Now in England a witness duly served with a *subpœna duces tecum* must, I apprehend, bring into Court the instrument which he is specifically required to produce, and state the grounds (if any) on which he declines to produce it. The sufficiency of those grounds is matter for the judgment of the Court. It is perfectly clear, however, that if the witness object that the document in question is of an official and confidential nature, and such as it would be against the interests of the State to produce, the Court will give the fullest effect to the objection and not insist on the production. It is also clear, I think, that if this appear to be the case from the nature of the document, a party to the suit may by his Counsel successfully object to the reception of the evidence as involving a disclosure which is against public policy, *Anderson, v. Hamilton*, 2 *B. and B.* 156, *N. Howe, v. Bentick*, 2 *B. and B.* 130, *Atherford, v. Beard*, 2 *T. R.* 610. The usual practice in England is for the witness to attend and to bring the papers into Court, and the cases I have cited afford proof of the attendance of Secretaries of State, as e. g. Lord Grenville and Lord Liverpool. I conceive, however, that the non-attendance or non-production of the papers might be defended either in an action for such non-attendance or non-production, or on proceedings as for a contempt in Court, by proof that the production of the documents if brought into Court would not have been allowed upon grounds of public policy. In the case however of *the Queen v. Lord John Russell and Mr. Fox Maule*, the rule for the attachment, though discharged, was discharged *without costs*, because it appeared that they, although they appeared in Court on their subpœna, did not produce the documents, and therefore had only imperfectly obeyed the process of the Court.

17th Dowl. 693.

4. I am not aware that the law and practice of England have in their application to India been modified by any enactment, unless it be that referred to by

BENGAL SECRETARIAT LIBRARY

Circular, No. 770. Jan. 21, 1850.

Mr. Bethune, viz. the 21st Geo. III. C. 70, S. 2. Under that enactment I think a written order of the Governor General in Council requiring the officer not to produce the document in question, would be a sufficient justification of his disobedience of the subpœna, whether in an action or in proceedings as for a contempt. The recent decision at Madras in *Vencataroy Aloo Nainoo, v. Sir Henry Montgomery and another,* confirms Mr. Bethune's view, that under the statutes 39 and 40 Geo. III. C. 79, and 4 Geo. IV. C. 71, a written order of the Governor in Council at Madras or Bombay will give the same immunities in the Courts there, as a like order of the Governor General in Council at Fort William would give in the Supreme Court here. I must confess however (speaking with great deference in opposition to such authorities) that this construction appears to me to be somewhat forced, and not very sound. I conceive those statutes to give to the written order of the *Governor General in Council,* the same force in the new Courts of Madras or Bombay as it had under the former statute in the existing Court at Fort William; but that the immunities which they give to the Governor and Councillors of the minor Presidencies are personal, and such as belonged to the Governor General in Council at Fort William before the passing and independently of the 21st Geo. III. C. 70; and generally, I think the question whether documents of a public nature ought to be produced may safely be left, and that it had better be left, (as in England) to the decision of the Court, because the exercise of this power of the Governor General in Council is not unlikely to subject Government, however unjustly, to the imputation of having arbitrarily suppressed evidence necessary to the determination of the rights of the parties, to the production of which there was no legal objection.

5. I fully concur in what has been said with respect to the loose system of issuing subpœnas in the general form complained of, and think that such may be safely disobeyed. The documents required ought to be specified.

No. DCCLXXI.

TO THE COMMISSIONERS OF REVENUE

January 21, 1850.—No. 4.

No. 771. Misc. Dept. Duplicates of quarterly Towjees to be submitted by Collectors to Commissioners, in lieu of monthly Towjees.

IN modification of their Circular Orders of the 11th May, 1842, No. 14, the Sudder Board of Revenue are pleased to direct that, in future, duplicates of the quarterly hal Towjees forwarded to the Revenue Accountant, be submitted by Collectors to Commissioners, instead of the monthly Towjees, as prescribed in the Circular in question.

No. DCCLXXII.

TO THE COMMISSIONERS OF REVENUE.

No. 772.
MISC. DEPT.

Appeals to Board in dakhil kharij and settlement cases limited only to those cases which involve disputed points of law and practice.

February 5, 1850.—No. 8.

I AM desired by the Sudder Board of Revenue to inform you that, at the suggestion and with the sanction of the Government, they have resolved on assimilating the principle of appeals to them in dakhil kharij cases, and in settlement cases of all sorts, to the special appeal in a Civil Court; that is, the Board, on receiving such appeals, will abstain from entering upon any question of fact, and will review only disputed points of law and correct errors of practice, laying down the principles by which the subordinate Authorities should be guided, and enforcing those principles, on appeal, when they are violated, but not going into questions of fact, unless in cases in which there is no remedy in the Civil Courts.

2. You will be good enough, therefore, to give this rule the widest promulgation both in your own office and throughout your Division, through the several Collectors, notifying that the Board will entertain appeals in dakhil kharij and settlement cases only on disputed points of law and practice, and that these points must be certified to the Board on the back of the petition by the appellant or his constituted attorney, whether the appeal be presented direct to them, or to the Commissioner for transmission to them.

No. DCCLXXIII.

TO THE COMMISSIONERS OF REVENUE.

No. 773.
MISC. DEPT.

Period of service passed in a grade not eligible to pension, to be excluded in calculating a superannuation pension.

February 19, 1850.—No. 9.

I AM directed by the Sudder Board of Revenue to inform you, that it has been ruled by the Hon'ble the Court of Directors, that, in calculating a superannuation pension, under the Rules of the 4th January, 1831, any period of service passed in a grade not eligible to pension must be excluded from the calculation, and to request that this rule may be carefully attended to in future by the local Officers.

No. DCCLXXIV.

TO THE COMMISSIONERS OF REVENUE.

February 19, 1850.—No. 10.

No. 774.
MISC. DEPT.

Scale by which indents for stationery are checked.

I AM directed by the Sudder Board of Revenue to transmit for your information and for communication to your subordinates, the accompanying scale by which indents for stationery for the use of public offices are checked, and to point out that it exhibits the maximum which the Military Board are authorized to pass under the orders of Government.

EXTRA ARTICLES.

Printing paper,.....	To be issued only on special indent, or on explanation affixed to annual indent.
Imperial paper,.....	
Bank folio post paper,	
Silver paper,.....	To be issued as required, the purpose being stated.
Country pens, ...	8 pens to each man per month.
Ink for ditto, ...	½ seer per man per month.
Rulers, flat, ...	One per man every six years, if no round rulers are supplied.
Rulers, parallel,.....	Ditto, only for draftsmen.
Drawing pencils, ...	Six per month for each draftsman.
Liquid ink, ...	Two quart bottles per man every year, not to be supplied when powders are given.
Steel pens,.....	Half a gross per man every six months, provided a deduction is made from the indent for quills.
Holders for ditto,..	In the proportion of 1 to every dozen pens.
Drawing pens, ...	As required, the purpose being stated.

Circular, No. 774.
Feb. 19, 1850.

15 months' supply	Number of Writers. 1	2	3	4	5	6	7	8	9	10
Europe writing paper, ...	2r. 3q 18sh	4 7 12	6 11 6	8 15 0	10 18 18	13 2 12	15 6 6	17 10 0	19 13 18	21 17 12
Cartridge, ...	0 0 7½	0 0 15	0 0 22½	0 1 6	0 1 13½	0 1 21	0 2 4½	0 2 12	0 2 19½	0 3 3
Marble, ... sheets ..	0 0 1¼	0 0 2½	0 0 3¾	0 0 5	0 0 6¼	0 0 7½	0 0 8¾	0 0 10	0 0 11¼	0 0 12½
Blotting, ...	Same as cartridge paper.									
Bengal, ...	0 10 0	1 0 0	1 10 0	2 0 0	2 10 0	3 0 0	3 10 0	4 0 0	4 10 0	5 0 0
Serampore, ...	0 1 6	0 2 12	0 3 18	0 5 0	0 6 6	0 7 12	0 8 18	0 10 0	0 11 6	0 12 12
Blue, ... sheets ..	0 0 5/32	0 0 5/16	0 0 15/32	0 0 5/8	0 0 25/32	0 0 15/16	0 0 1 3/32	0 0 1¼	0 0 1 13/32	0 0 1 9/16
China, ...	Same as Serampore paper.									
Arwally, ...	Same as cartridge paper.									
French foolscap, ...	Allowed in lieu of Serampore paper, 2 reams French to 1 ream Serampore.									
Mill boards, ... sheets ..	5/48	5/24	5/16	5/12	25/48	5/8	35/48	5/6	15/16	1 1/24
Quills, ... number ..	218¾	437½	656¼	875	1093¾	1312½	1531¼	1750	1968¾	2187½
Sealing wax, ...	106¼	212½	318¾	425	531¼	637½	743¾	850	956¼	1062½
Wafers, ...	5/16	5/8	15/16	1¼	1 9/16	1⅞	2 3/16	2½	2 13/16	3⅛
Tape	10	20	30	40	50	60	70	80	90	100
Black ink powder, ...	5	10	15	20	25	30	35	40	45	50
Red ink ditto, ...	1⅖	3¾	5⅝	7½	9⅜	11¼	13⅛	15	16⅞	18¾
Pounce, ... oz. ..	⅝	1¼	1⅞	2½	3⅛	3¾	4⅜	5	5⅝	6¼
Europe sand, ... packet .	5/24	5/12	5/8	5/6	1 1/24	1¼	1 11/24	1⅔	1⅞	2 1/12
Country sand, ...	5/96	5/48	5/32	5/24	25/96	5/16	35/96	5/12	15/32	25/48
Wax cloth, ... piece ..	5/64	5/32	15/64	5/16	25/64	15/32	35/64	5/8	45/64	25/32
White, coarse, ... ditto ..	Same as country sand.									
Green ribbon, ... yard ..	1¼	2½	3¾	5	6¼	7½	8¾	10	11¼	12½
Silk thread, ... tolah ..	5/72	5/36	5/24	5/18	25/72	5/12	35/72	5/9	5/8	25/36
Parchment, ...	Nature of consumption to be stated, otherwise reject.									
Pencils, blacklead, ...	3¾	7½	11¼	15	18¾	22½	26¼	30	33¾	37½
Indian rubber, ...	⅝	1¼	1⅞	2½	3⅛	3¾	4⅜	5	5⅝	6¼
Paste boards, ...	5	10	15	20	25	30	35	40	45	50
Slate pencils, ...	50 per slate.									
Wax candles, ... lbs. ..	5/96	5/48	5/32	5/24	25/96	5/16	35/96	5/12	15/32	25/48
Bengal inkstands, ...	One per native writer every 3 years.*—Ink glasses annually 1 to every inkstand.									
Slates, ...	One to each accountant to last 2 years.									
Penknives, ...	1	2	3	4	5	6	7	8	9	10
Erasers, ...	One per man every 3 years, or one yearly for 3 men.									
Leads, ...	Two per man to last 12 years, or one per man for 6 years, or 1 yearly for 6 men.									
Chest and round* inkstands, ...	One per man in proportion of 1 chest to 3 round to last 3 years. { 1 yearly for 3 men. 1 yearly per man.									
Ruler, ...	One per man every 6 years, or 2 yearly for 12 men, or 1 yearly for 6 men.									
Slices, ...	One per 2 men every 3 years, or 2 yearly for 12 men, or 1 yearly for 6 men.									
Scissors, ...	One per duftry every 6 years.									
Hones, ...	One per 12 persons every 3 years, or 1 yearly for 36 persons.									
Strops, ...	One for 12 persons annually.									
Wafer seals, ...	One for 12 persons every 3 years, or 1 yearly for 36 persons.									
Compass, ...	One to a draftsman, and one to a duftry, renewable every 6 years.									

18 months' supply.	Number of Writers. 1	2	3	4	5	6	7	8	9	10
	r. q. sh.	r. q. sh.	r. q. sh.	r. q. sh.	r. q. sh.	r. q. sh.	r. q. sh.	r. q. sh.	r. q. sh.	r. q. sh.
Europe writing paper, ...	2 12 12	5 5 0	7 17 12	10 10 0	13 2 12	15 15 0	18 7 12	21 0 0	23 12 12	26 5 0
Cartridge, ,, ...	0 0 9	0 0 18	0 1 3	0 1 12	0 1 21	0 2 6	0 2 15	0 3 0	0 3 9	0 3 18
Marble, ,, ... sheets ..	0 0 1½	0 0 3	0 0 4½	0 0 6	0 0 7½	0 0 9	0 0 10½	0 0 12	0 0 13½	0 0 15
Blotting, ,, ...	Same as cartridge paper.									
Bengal, ,, ...	0 12 0	1 4 0	1 16 0	2 8 0	3 0 0	3 12 0	4 4 0	4 16 0	5 8 0	6 0 0
Serampore, ,, ...	0 1 12	0 3 0	0 4 12	0 6 0	0 7 12	0 9 0	0 10 12	0 12 0	0 13 12	0 15 0
Blue, ,, ... sheets ..	3/16	0 0 3/8	9/16	0 0 3/4	0 0 15/16	0 0 1⅛	0 0 1 5/16	0 0 1½	0 0 1 11/16	0 0 1⅞
China, ,, ...	Same as Serampore paper.									
Arwally, ,, ...	Same as cartridge paper.									
French foolscap, ,, ...	Allowed in lieu of Serampore paper, 2 reams French to 1 ream Serampore.									
Mill boards ,, ... sheets ..	⅛	¼	⅜	½	⅝	¾	⅞	1	1⅛	1¼
Quills, ... number..	262½	525	787½	1050	1312½	1575	1837½	2100	2362½	2625
Sealing wax, ...	127½	255	382½	510	637½	765	892½	1020	1147½	1275
Wafers, ...	⅜	¾	1⅛	1½	1⅞	2¼	2⅝	3	3⅜	3¾
Tape, ...	12	24	36	48	60	72	84	96	108	120
Black ink, ...	6	12	18	24	30	36	42	48	54	60
Red ink, ...	2¼	4½	6¾	9	11¼	13½	15¾	18	20¼	22½
Pounce, ... oz.. ..	¾	1½	2¼	3	3¾	4½	5¼	6	6¾	7½
Europe sand, ... packet ..	¼	½	¾	1	1¼	1½	1¾	2	2¼	2½
Country sand, ... ditto ..	1/16	⅛	3/16	¼	5/16	⅜	7/16	½	9/16	⅝
Wax cloth, ... piece ..	3/32	3/16	9/32	⅜	15/32	9/16	21/32	¾	27/32	15/16
White, coarse, ... ditto ..	1/16	⅛	3/16	¼	5/16	⅜	7/16	½	9/16	⅝
Green Ribbon,.. .. .. yards ..	1½	3	4½	6	7½	9	10½	12	13½	15
Silk thread, ... tolah ..	½	1	1½	2	2½	3	3½	4	4½	5
Parchment, ...	Nature of consumption to be stated, otherwise reject.									
Pencils, black lead, ...	4½	9	13½	18	22½	27	31½	36	40½	45
India rubber, ...	¾	1½	2¼	3	3¾	4½	5¼	6	6¾	7½
Paste boards, ...	6	12	18	24	30	36	42	48	54	60
Slate pencils, ...	50 per slate.									
Wax candles, ... lbs. ..	1/16	⅛	3/16	¼	5/16	⅜	7/16	½	9/16	⅝

N. B. It is hereby notified to all officers receiving public stationery, that all indents for stationery are checked agreeably to this scale which was sanctioned by Government in Mr. Under Secretary Seton Karr's letter, No. 658, of 25th May, 1848, and that the Board have no authority to pass any excess to it. The scale however is very liberal, allowing 50 per cent. additional to the ordinary expenditure of the different public offices in communication with which it was calculated in 1841; it accordingly generally occurs that indents are within the scale. Indents from officers above Allahabad to be sent to the stationery office on 1st of July of each year, and indents from officers below Allahabad on the 1st October of each year. Vide Calcutta Gazette, 3rd March, 1847, page 202.

Circular, No. 774. Feb. 19, 1850.

No. DCCLXXV.

TO THE COMMISSIONERS OF REVENUE.

No. 775.
MISC. DEPT.

Revision of deposit accounts with periodical reports of progress—Commissioners to examine Assistants who have been less than 3 years out of College.

February 15, 1850.—No. 12.

I AM directed by the Sudder Board of Revenue, to forward herewith for the information and guidance of yourself and the Collectors subject to your control, a copy of the correspondence specified on the margin, and to communicate the following instructions relative to the revision of the deposit accounts of your Division.

To Government dated 10th April last, No. 88.
From Government dated 13th December, 1849, No. 1085, with some of the enclosures.

2. The Collectors should immediately commence upon the revision, employing their Assistants on the duty, as directed by Government. If there is no Assistant in any District, the Collector must either conduct the enquiry himself, or employ a Deputy Collector, or a trust-worthy and intelligent ministerial Officer on the duty. It is desirable that the task should be allotted to one person, rather than that several should be employed on it alternately, and the person entrusted with the duty, should be enjoined to devote a portion of his time daily to the work. In any case of difficulty, he should take the orders of the Collector, not by sending a proceeding or urzee, but by stating the case concisely in a book written on half margin, and the Collector should write his orders opposite to the statement. By this means much writing and copying will be avoided, and a convenient record, admitting of easy reference, will be prepared.

3. The Collectors will submit monthly reports of progress to you in the following form.

Deposits adjusted during the month of —

	Items.	Amount.
Carried to profit and loss, ...	311	976 Rs.
Carried to other heads of account,.....	403	1,311
Remaining in deposit,.....	71	307
Total adjusted, ...	785	2,594

4. The Board will expect to receive from you quarterly a statement in the same form, shewing the aggregate of the three monthly statements

received from each District, and bringing forward each quarter the total under each heading of the statement for the previous quarter.

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5. The Collectors should be particularly enjoined not to carry to profit and loss, items which ought to be credited to other heads of account, and to prepare an English list,* with an explanatory detailed statement of all items of old standing which may be left under the head of deposit. Where there are Assistants, the English list should be prepared by them, and where there are none, it must be prepared by the Collector or his head writer. The Collector should commence the work himself, his Assistant sitting with him, and he should so thoroughly instruct his Assistant in the nature of the duty, that references for further instructions, except in special cases, may be unnecessary.

6. The Board trust that the observation of his Honor the Deputy Governor, contained in paragraph 6 of the letter of Mr. Secretary Grant transcribed on the margin, will not be lost upon yourself or your subordinates. They fear it must be admitted that the rebuke is in a measure just. They had occasion lately when passing orders on the annual reports for the past year, to direct that Assistants should be instructed and practised in settlement duties. For their instruction particularly in the branch of Revenue accounts, the Board purpose ere long to issue detailed rules with forms of account, for general introduction throughout Bengal, and they trust that all the District Officers under this Board will exert themselves to remove the impression entertained by the Government. There is no duty, they observe, which involves greater responsibility than a Collector's duty of training his Assistants. To neglect this, is to neglect the individual and to injure the community.

"Such work as this, his Honor thinks, might very advantageously be made over to the Assistants, who, it may be feared under the present system, receive too little practical instruction in any part of their duty from their Chiefs, and are allowed few opportunities of acquiring for themselves any knowledge of Revenue accounts.

7. The Board desire that you will embrace the opportunity afforded by your periodical tours, of satisfying yourself by personal examination of the Assistants who have been less than three years out of College, that their training has not been neglected,† and that you will bring to their notice, for the information of Government, any instances of failure on the part of heads of offices to perform this duty.

* To be carried up to the end of 1845, i. e. deposits of 5 years' standing to be considered old deposits. C. O. 17th January, 1851, No. 3.

† The general conduct of Assistants, unconnected with the performance of their official duties, is also to come under the supervision of the Commissioner.—See C. O. 25th April, of present year (1851), No. 11.

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8. The examination should embrace—

1st. Proficiency in the native languages.

2nd. Acquaintance with the Land Revenue Laws, and the Constructions and Circular Orders relating to those Laws and the duties of a Collector of the Land Revenue.

3rd. Acquaintance with Treasury accounts and the Circular Orders and Rules of the Accountant relating thereto.

4th. Acquaintance with Zemindaree accounts.

5th. Acquaintance with the system of Bengalee mensuration.

6th. Acquaintance with surveying, if any Assistant should desire to undergo an examination in that branch; in which case, if the Commissioner should not be competent, and there should be a Revenue Surveyor in the neighbourhood, the examination will be conducted by the latter, or papers will be sent from the Deputy Surveyor General's office.

7th. The record of an old case of each of the classes liable to be brought before a Collector, should be made over to the Assistant without the final proceeding, and he should be required to pass a judgment on it, with the grounds of his decision, in English and in the Vernacular; and, if able, he should also draw up a final proceeding in the Vernacular of his own composing, and with his own hand. It should be noted also whether the Assistant perused the record with or without the assistance of a native Officer, and to what extent.

9. The examination papers are to be forwarded with a report from yourself to the Board, and the Assistants should be given to understand that their future prospects in the service will naturally depend in some measure on the degree of proficiency to which they attain, and the extent of their acquirements as evidenced by these examinations, and the Collectors should be informed that the credit which may be earned by their Assistants will be reflected on themselves.

FROM THE SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL, REVENUE DEPARTMENT.

No. 88, dated 10th April, 1849.

I am directed by the Sudder Board of Revenue to submit for the consideration and orders of the Hon'ble the Deputy Governor of Bengal, the enclosed copy of a letter, addressed by them to the Accountant (No. 10,) dated the 13th ultimo, and Mr. Assistant Accountant Maples' reply of the 24th idem, (No. 199,) relative to the prevailing system of "deposits." The copy of correspondence referred to in the last

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mentioned letter is also forwarded for the sake of easy reference, but it is presumed to be already before Government.

2. In the first paragraph of his letter, Mr. Maples observes that the orders of the Hon'ble the Court of Directors, upon the subject of deposits throw difficulties in the way of the revision of the prevailing system. But to the Board's mind the orders referred to throw no difficulties in the way of such a revision of the "deposit" system as it seems to them desirable to have immediately carried out. On the 30th April, 1846, the balance of deposits is represented to amount to Rs. 1,23,46,200, and of this sum the Board believe that enquiry would show a crore to be *Land Revenue*, which never should have been deposited. The order of the Hon'ble Court referred to by Mr. Maples is, that sums properly deposited shall be held in deposit 20 years;—but the Court were not aware that Land Revenue collections, which ought to have been credited to "Land Revenue" and "profit and loss" were deposited, and, therefore, it is impossible that their order could have embraced deposits of that nature.

3. In the Chittagong Division, as shewn in the correspondence enclosed with Mr. Maples' letter, out of Rs. 17,35,017, no less than Rs. 13,54,430 were credited to profit and loss; and looking to this as a criterion, and to what appears to be the custom in the Backergunge Collectorate, which is probably also the custom of other Districts, the Board have no doubt but throughout Bengal the accounts might at once be relieved to the amount of nearly, if not quite, a crore of Rupees, if after duly retaining in deposit, all sums claimable conformably with the Court's order, only those sums irregularly deposited, and for which there can be no claims, are transferred.

NOTE.—In a letter addressed to the Commissioner of Dacca respecting the Backergunge deposit accounts, upon which subject the Board are in communication with the Commissioner, the Collector says:—"It has been the custom in this Collectorate to retain under the head of deposits all the collections of resumed Estates, though they may have been finally decreed in favor of assessment."

4. But to attempt this great work of revision by means of the ordinary establishments, would, in the Board's opinion, be useless. It would not be efficiently performed. The same course of proceeding would not be pursued in any two offices. There would be continued references, much delay—and in many places a second revision would prove necessary. The Board would propose, therefore, the employment of an able native Officer, with six Mohurirs under him, especially for this duty. He should go from District to District, beginning with the Jessore Division; or should it appear that the enquiry at each office will occupy a considerable period, a second, and even a third Officer might be appointed. By this means the revision would be conducted on the same principle every where, and be most efficiently performed.

5. The necessity for the revision which the Board suggest is, they believe, sufficiently palpable, and if Government should acquiesce in the foregoing proposal for carrying it into effect, the Board will at once proceed with the measure; but considering the experience and talent necessary for the task, and the disagreeable-

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ness and expense of moving, the remuneration should be handsome, and they recommend the following scale as suitable to the occasion.

1. Native Superintendent @ 250 Rs. per mensem.
2. Mohurirs, each @ 30 Rs. „ „
2. Ditto, each @ 20 Rs. „ „
2. Ditto, each @ 10 Rs. „ „

FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 1085, dated 13th December, 1849.

In continuation of Mr. Seton Karr's letter No. 945, dated the 5th instant, I am directed by the Deputy Governor of Bengal to forward for the information of the Board, a copy of the reply from the Accountant's office, now received, to the reference made to that office on receipt of your letter No. 88, dated the 10th April last, relative to the deposit accounts in Collectors' offices. A copy of all the correspondence that has passed on the subject and is not already upon the Board's records, is also herewith forwarded, including the letters from Mr. Ricketts when exercising the powers of the Board at Chittagong, wherein the question was first raised.

From Commissioner of Chittagong, dated 16th February, 1847, No. 1137.
To Secretary to Government of India, Home Department, dated 4th March, 1847, No. 169.
To Commissioner of Chittagong, dated 4th March, 1847, No. 51.
To Officiating Accountant Government of Bengal, dated 24th July, 1849, No. 594.
To ditto ditto, dated 5th November, 1849, No. 944.
From Assistant Accountant Government of Bengal, dated 13th November, 1849. No. 68.
To Accountant ditto, dated 13th December, 1849, No. 1086.

2. The Deputy Governor understands the Board's object to be to remove from the head of deposits, in the accounts of each Collectorate, all entries which do not properly belong to that particular head of account, by transferring the same to the different heads of account, respectively, to which they do properly belong. It is believed that many credits have been made to the head of deposits, which either ought to have been made at once to the head of Land Revenue, or some other specific head, or ought to have long since been taken to credit under some such head, by a transfer from the head of deposit. It is presumed that the very great reduction in the amount of deposits in Chittagong effected under Mr. Ricketts' instructions, was made in this manner.

In 1841	Rs. 17,35,017
1846	Rs. 3,80,587
Reduction	Rs. 13,54,430

3. His Honor entirely concurs with the Board in attaching great importance to the reduction of the deposits, which have grown to an enormous amount, and in the principle on which they propose to effect that desirable object.

4. It is important, not only as a matter of account, to shew all receipts of Revenue as they really are, but there is no security against the unwarranted paying away of public money, when that money is falsely represented in the accounts as being not public money, but private money entrusted to the Collector for a time. As Mr. Ricketts observes, a Collector cannot pay away a Rupee chargeable to any

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other head of account than that of deposits, without authority and audit. But he may pay away any sum, chargeable to this head on shewing the corresponding credit. And where no private party is entitled to the money, which is always the case when it was originally credited improperly as a deposit, the chance of imposition being practised on a Collector, with little risk of discovery, in respect to old entries of this nature, must be considerable.

5. The Deputy Governor agrees with the Board in disregarding the difficulty felt in the Accountant's office, (and shewn by Mr. Maples' letter to your address of the 24th March last,) to the immediate correction of the abuse in question. Mr. Maples appears himself most properly to have made that correction of account in respect to deposits in the Salt and Opium Departments, and there is no reason whatever against immediately making the same correction in the Land Revenue Department, in which it is the most urgently needed. The orders of the Hon'ble Court, referred to in the letter from the Accountant's office of 24th March last, have no bearing upon this question. Those orders are to the effect that real deposits, the property of private parties, lying in our Treasuries, are not to be credited to profit and loss, i. e. are not to be treated as waifs that have accrued to Government, until they shall have lain unclaimed for twenty years. But those orders neither warrant any original false credits to deposits of what are Government assets, nor prohibit the correction of such irregularities when discovered.

6. Although the Deputy Governor entirely agrees with the Board as to the necessity of the immediate commencement of an examination of the Collector's deposit accounts with a view to their correction, he is not prepared to recommend to the Government of India the employment of any extra establishment expressly for this duty. This work is merely a part of the ordinary business of a Collector's office, and his Honor is aware of nothing to prevent its being done by the Collectors, with their ordinary establishments. Such work as this, his Honor thinks, might very advantageously be made over to the Assistants, who, it may be feared, under the present system, receive too little practical instruction in any part of their duty from their Chiefs, and are allowed few opportunities of acquiring for themselves any knowledge of Revenue accounts.

7. The Board, therefore, are requested to order the general revision of the deposit accounts in every District by the ordinary establishment of the District, as proposed in your letter of the 30th October.

8. The Collectors should proceed regularly in the work, beginning with the deposits of oldest standing, that is to say, those of twenty years back. They require, his Honor believes, no authority for the transfer of any item improperly held under the head of deposits, to its proper head of account; and no detailed reports of such transfers need to be made. But as they will be very apt to transfer to the general head of profit and loss, items that ought to be credited to some specific head of account, some control over their proceedings in making such transfers should be exercised. The gross amount and the number of items transferred from

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deposits to other heads of account, may be periodically reported. But it will be necessary for each Collector to make an English list, with an explanatory detailed statement, of all items of old standing which may be left under the head of deposits. This will be useful, partly to enable the Board and the Accountant to see that the revision of the deposit accounts is conducted effectively; and partly to enable the Government to judge of the propriety of insisting upon the adoption of a suggestion made by the Hon'ble Court, in order to lighten the Collectorate accounts submitted to the Accountant, viz. the shewing of all deposits of between twenty years and five years or even three years in standing, in one entry; to which the Board will observe from the correspondence now communicated, objections are felt in the Accountant's office.

FROM THE ASSISTANT ACCOUNTANT TO THE GOVERNMENT OF BENGAL, TO THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL.

No. 68, dated 13th November, 1849.

I have the honor to acknowlege the receipt of your letter, No. 944, dated 5th November, 1849, calling attention to your letter, No. 594, of the 24th July, and requesting the early submission of the information therein required.

2. In reply, I have the honor to state, that the orders of the Hon'ble the Court of Directors, conveyed in their financial despatch, No. 10, dated 10th May, 1837, appear to have been duly carried into effect in this Department, with exception to that portion which prescribed the exhibition of all deposits of more than 5 or even 3 years' standing, in the public accounts, in one sum.

3. The reason why this portion was never carried into effect I am unable to explain, unless, as would appear to have been the case, it was on account of its evident inexpediency. That the introduction of such a measure would be attended by risk to the interests of Government, will be shewn by the following description of the only check now in force over the repayment of deposits.

4. Each item of receipt is entered in the local Officer's deposit register under a separate number. An extract from this register is forwarded monthly with his cash account to this Department, to enable the Accountant to enter the item in the deposit register kept in his office. When a deposit is repaid either in part or in full, the number of the original receipt is cited in the entry made in the monthly repayment register sent with the cash account, together with the amount which at the time remained at its credit. Thus the Accountant by a comparison with the detailed register kept in his own office, is able to ascertain whether any excess payment has been made.

5. But if any given number of items be entered under one deposit number, the repayments made from time to time must be shewn against the aggregate sum until the whole is absorbed, and if intermediately any excess payment be made of any items composing that sum, the Accountant cannot detect it so long as any balance of the aggregate sum remains at the credit of the number. In this way a

deposit might be repaid three or four times over without the fact being found out at least till many years after.

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6. The difficulty in the way of establishing any check over the repayment of deposits when lumped together, by the system of audit referred to in the 3d paragraph of your letter, is the vast mass of correspondence and great extra labour which it would entail.

7. For instance in the year 1847-48, I find that of deposit items of more than 3 years' standing, the following repayments were made.

	Number of items.	Amount in Co.'s Rs.
Revenue deposits, ...	3,553	6,49,539
Dewanny ditto, ...	2,245	1,46,373
Total	5,798	7,95,916

Now under the system of audit, each item to be repaid must be submitted for sanction in detail, although it may have been included with others in the deposit register under one number, because, without the detail, the Accountant could not ascertain the fact of the item having been included in the aggregate sum, or certify that it was still standing at credit, and without such certificate no check whatever could be exercised by any system of authorizing the repayment.

8. Consequently from the large number of repayments quoted above, supposing even several items were included in each reference, it may be inferred how much trouble and correspondence would be entailed by the cases being sent first to the Accountant, and then by him submitted to Government, and the sanction of Government finally communicated through the Accountant to the local Officer.

9. Thus to include items of more than a certain standing under one number, and submit the repayments for sanction, would greatly increase the already heavy labour of deposits; and to include them without devising some such scheme of audit, would destroy the only check over them that at present exists.

10. Having replied to the question put in your letter, I beg respectfully to take this opportunity of offering some further remarks regarding deposits, for the information of his Honor the Deputy Governor.

11. It appears that the evils of deposits are connected not with deposits of a comparatively recent date, but with the old items which still remain in balance. The remedy therefore lies, I conceive, in clearing off this old balance, not by any summary measures of transferring all above a certain standing to profit and loss, but by instituting a careful enquiry into the nature of the items of which it is composed, and removing all such as do not strictly partake of the nature of a deposit, and those which from the facts of the case appear never likely to be claimed.

12. From the statements submitted with my letter to Mr. Financial Secretary Dorin, it will be seen that the annual receipts of Revenue and Dewanny deposits

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are, one year with another, on an average nearly equal to the repayments. In preparing for submission to Government the annual estimates of the probable receipts and charges for the coming year, the receipts of Revenue and Judicial deposits are estimated at nearly an equal sum with the repayments. From this I infer that legitimate deposits are usually claimed, and do not remain in the Government Treasuries beyond a given average period, and that the large balance of deposits shewn by the accounts, consists in a great measure of items which either appertain to other heads of account and ought never to have been entered under that of deposits; or, if properly so entered in the first instance, ought long since to have been removed from it. That this is the case was asserted by Mr. Ricketts, and I find it borne out by my experience with regard to Salt and Opium deposits.

13. On my being put in charge of the Salt and Opium Departments of the Accountant's office, I found that no check over deposits whatever existed. I accordingly introduced the system of check observed in the Revenue Department (explained above) and called for a detailed statement of the items remaining in deposit on 30th April, 1848. These statements on examination were found to contain many items constituting Government assets which ought never to have been entered under the head of deposits, and accordingly I directed them to be transferred to "profit and loss," the head of account to which items of their nature properly appertained. Some other items also were transferred, although, perhaps, strictly speaking they partook more of the character of deposits; but as they were of considerable standing, and the local Officers represented there was no probability of their being claimed, I thought it was better to remove them from deposits; for, by allowing them to remain the balance was needlessly swelled, and the risk of sums being misappropriated unnecessarily increased.

NOTE.—Vide accompanying memo. for the amount so transferred.

14. From these facts I am led to conclude, that the Revenue and Judicial deposit accounts contain numerous items which ought not to be allowed to stand on them, and that the chief remedy for the deposit evil consists in clearing the accounts from all improper items. This however cannot well be accomplished by the Accountant. The character of Judicial deposits must depend upon the result of the suits with which they were connected, and Revenue deposits must contain numerous items regarding which the Revenue Authorities are alone competent to decide. The resumption proceedings threw large sums into deposit, and perhaps some still remain there which ought to have been transferred long ago. As the resumption proceedings are now brought to a close, perhaps the present time may be considered a good opportunity for conducting the scrutiny.

15. In conclusion, I beg respectfully to apologize for the delay which has occurred in submitting this report, but owing to the pressure of current work occasioned by the native holidays, and other questions requiring early attention, I have been unable to complete it sooner, and trust that the delay may be excused.

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Feb. 15, 1850.

MEMORANDUM.

What Department.	Number of items in balance before transfer to the credit of Government.	Amount of items in balance before transfer to the credit of Government.			Number of items transferred to the credit of Government.	Amount of the items transferred to the credit of Government.		
Salt Department, ...	4,222	Rs. 2,58,671	2	5	822	Rs. 83,140	6	2½
Opium Department, ...	743	Rs. *71,269	4	1	268	Rs. 29,195	0	0
Total,..	4,965	Rs. 3,29,940	6	6	1,090	Rs. 1,12,335	6	2½

* Of this amount Rs. 2,573-4-1 were deposits of the Benares Agency, from which no items were found transferable to the credit of Government.

FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE OFFICIATING ACCOUNTANT TO THE GOVERNMENT OF BENGAL.

No. 1086, dated 13th December, 1849.

The Deputy Governor has had before him Mr. Maples' letter of the 13th ultimo, and he directs me to communicate in reply as follows.

2. The reason assigned for not having carried into effect the Hon'ble Court's orders of letting all deposits of between twenty years and three years in standing be shewn in one aggregate sum, namely, the great number of the repayments of such deposits annually made, involving an equal number of special references and audits, seems quite conclusive. But that reason seems not to apply to such of the deposits in question as are between twenty years' and seven years' standing. To judge from correspondence that has been communicated to his Honor from the Financial Department, such repayments, when they were subjected to the system of check rendered necessary by the transfer of all deposits of seven years' standing to the head of profit and loss, were very rare indeed. And if they are less rare now, it will only shew that repayments of such old deposits, now that they are subject to no check, whenever no rightful claimant exists, are improperly made.

3. It seems also, as the office of account found no practical difficulty to arise from the crediting of all deposits beyond seven years' standing to profit and loss, that no practical difficulty of any sort can be expected from the less extreme measure of lumping together all such deposits and prohibiting repayment without previous audit.

4. Under the previous system, the sanction of Government on reference from the Accountant, was necessary to repayment. But under the proposed system the authority of the Accountant will be quite sufficient.

Circular, No. 775. Feb. 15, 1850.

5. You are requested to report what objection, if any, you feel to acting upon the suggestion of the Hon'ble Court, so far as deposits of between seven years and twenty years in standing are concerned.

6. In the annual Treasury accounts the deposit entry might be detailed in an inner column to shew the amount belonging to each year, from seven to twenty years back, as well as the amount of the detailed deposit account of later years.

From Secretary Sudder Board of Revenue, dated 10th April, 1849, No. 88.
From ditto ditto 4th May, 1849, No. 144.
From ditto ditto 26th Oct. 1849, No. 351.
To ditto ditto 5th Nov. 1849, No. 945.
To ditto ditto 13th Dec. 1849, No. 1085.

7. A copy of the correspondence that has passed between this office and the Board of Revenue on the subject of Revenue deposits, is annexed for your information.

No. DCCLXXVI.

TO THE COMMISSIONERS OF REVENUE.

February 22, 1850.—No. 11.

No. 776. Misc. Dept.

Scale of rewards for destruction of wild beasts.

I AM directed by the Sudder Board of Revenue to append hereto for the information and guidance of yourself and your subordinates, a scale of rewards for the destruction of wild beasts, sanctioned by Government under date the 9th instant.

General.

Tigers,	5	Rupees per head.
Leopards and bears,	2½	Ditto. „ „
Hyænas,	2	Ditto. „ „

Special.

Elephants in Assam,	10	Rupees per head.
Rhinoceroses in ditto,	5	Ditto. „ „
Tigers in Midnapore,	10	Ditto. „ „
Ditto in Cachar,	7	Ditto. „ „
Buffaloes in Assam.	2½	Ditto. „ „
Ditto in Balasore,	5	Ditto. „ „

Cubs, ⅓ of the price paid for the destruction of full grown animals.

No. DCCLXXVII.

TO THE COMMISSIONERS OF REVENUE.

March 1, 1850.—No. 13.

No. 777.
MISC. DEPT.
Retrospective effect cannot be given to leave of absence to Uncovenanted Officers except in cases of severe illness.

I AM directed by the Sudder Board of Revenue to intimate for the information and guidance of yourself and your subordinates, that the Government have resolved that no leave of absence to Uncovenanted Officers in civil employ shall have any retrospective effect, except in cases of severe illness, this being the rule with respect to Covenanted Officers in civil employment.

Vide Section 3 of the Rules entitled the Civil Absentee's Rules, passed on the 29th January, 1840, and revised on the 17th May, 1843.

No. DCCLXXVIII.

TO THE COMMISSIONERS OF REVENUE.

March 5, 1850.—No. 14.

No. 778.
MISC. DEPT.
Nature of medical certificates accompanying applications for superannuation pensions.

I AM directed by the Sudder Board of Revenue to transmit for your information and guidance and for communication to your subordinates, an extract from a despatch from the Honorable the Court of Directors, dated the 18th December, 1849, on the subject of medical certificates to accompany applications for superannuation pensions.

EXTRACT FROM A DESPATCH FROM THE HONORABLE THE COURT OF DIRECTORS, ADDRESSED TO THE GOVERNMENT OF INDIA, IN THE FINANCIAL DEPARTMENT.

No. 31, dated 18th December, 1849.

Letter from, dated 26th May, 1849, No. 18.
65. A pension of Rs. 8-8 per mensem has been granted to Gunga Govind Gooptoo, a native writer in the Military Auditor General's office, after 24 years' service.

15. The medical certificate in this case is unsatisfactory, as it does not specify the disease with which Gunga Govind Gooptoo is afflicted, but simply reports him to be suffering from the "effects of long continued illness," and "unfit for the performance of his duties."

16. To enable us to decide upon the propriety of allowing the retirement upon pension of the uncovenanted servants of Government, it is desirable that we should be placed in possession of detailed information regarding their several cases. The nature of the complaint, and whether or not it has been induced by irregular or intemperate habits, are points on which it is especially necessary to afford us information.

17. We beg this may be attended to in future.

No. DCCLXXIX.

TO THE COMMISSIONERS OF REVENUE.

No. 779.
MISC. DEPT.
Attention called to Sudder Court's Circular, No. 16, of 30th Nov. 1849, rescinding Construction No. 1094.

March 19, 1850.—No. 15.

I AM desired by the Sudder Board of Revenue to request that you will direct the attention of the several Collectors in your Division, to the Sudder Court's Circular, No. 16, dated the 30th November, 1849, published in the Bengalee Government Gazette of the 22nd January last, rescinding Construction No. 1094 as being an erroneous interpretation of Section 15, Regulation VIII. of 1831.

No. DCCLXXX.

TO THE COMMISSIONERS OF REVENUE.

No. 780.
MISC. DEPT.
Circulating Construction of Sudder Court respecting the legality of farming Estates under attachment.

March 19, 1850.—No. 16.

I AM directed by the Sudder Board of Revenue to transmit for your information and guidance, the annexed copy of a letter No. 39, dated the 11th January last, from the Register of the Sudder Court to the Secretary to the Government of Bengal, regarding the legality of farming attached Estates.

FROM THE REGISTER OF THE COURT OF SUDDER DEWANNY ADAWLUT, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

No. 39, dated 11th January, 1850.

I am directed by the Court to acknowledge the receipt of the Under Secretary's letter, No. 1073, dated the 10th ultimo, requesting the Court's opinion as to the legality of farming Estates under attachment by order of the Civil and Criminal Courts, and to communicate in reply, as follows :

2. Attachments by order of the Civil Courts are made according to Sections 26 and 27, Regulation V. of 1812, and Regulation V. of 1827. The majority of the Court remark that a Collector cannot himself directly farm Estates so attached, but they may be legally farmed by the Surburakar, whom the law authorizes the Collector to appoint for the due and proper management of an attached Estate: therefore, if it be considered better for the interests of the proprietors that their Estate should be farmed, a lease granted by the Surburakar, by direction of the Collector, would be a legal and valid engagement.

Sir R. Barlow and Messrs. Colvin and Dunbar.

Circular, No. 780. March 19, 1850.

3. The farm by the present law, could not, of course, extend beyond the term of attachment, but if it be contemplated to enact a law empowering Collectors to farm attached Estates, it may be worthy of consideration whether it should not be provided that a farm once granted should not expire even if attachment be intermediately removed, unless at the close of the year. This measure is necessary in order to obviate the trouble and difficulty which arise in the adjustment of accounts, if a farm be interrupted during the currency of a year.

4. Mr. Jackson has explained his views of the legality of farming Estates attached by orders of the *Civil* Courts in a minute, copy of which is herewith submitted.

5. As regards the farming of Estates attached by order of the *Criminal* Courts, the Court concur in opinion that the measure would be contrary to the evident intentions of the existing laws, which contemplate their remaining under the direct management of the Revenue Authorities. This is apparent from the provision occurring in Regulation II. of 1796, that an account of "all necessary expenses," and "of all receipts and disbursements," is to be rendered, while Clause 1, Section 10, Regulation III. of 1818, applicable to State prisoners, directs that the "collections shall be made and adjusted on the same principles as those of other Estates held under *khas* management."

Sections 4, 5 and 6, Regulation II. of 1796.
Section 26, Regulation XX. of 1817.
Regulation III. of 1818.

No. DCCLXXXI.

TO THE COMMISSIONERS OF REVENUE.

March 19, 1850.—No. 17.

No. 781. Misc. Dept.

Report called for on the subject of a Memorial from certain inhabitants of Bombay, praying for the passing of a law to enable charitable institutions to hold land and personal property in their own names.

I AM directed by the Sudder Board of Revenue to transmit the accompanying copy of a letter from the Officiating Under Secretary to the Government of Bengal, giving cover to a Memorial presented by certain native inhabitants of Bombay, praying that a law may be passed to enable charitable institutions to hold land and personal property in their own names, and correspondence connected therewith, and to request that you will submit a report on the subject.

2. It will not be necessary to call upon the Collectors subordinate to you for their opinions.

FROM THE OFFICIATING UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 307, dated 27th February, 1850.

I am directed by the Deputy Governor of Bengal to transmit herewith, the accompanying copy of a letter from the Officiating Secretary to the Government of

Circular, No. 781. March 19, 1850.

India, No. 108, dated the 8th instant, giving enclosure to a Memorial submitted by an influential body of native inhabitants at Bombay, praying that a law may be passed to enable charitable institutions to hold land and personal property in their own names, and to request that the Sudder Board and each of the Commissioners of Revenue, will furnish their opinion as to the expediency of introducing such a law into the Bengal Presidency.

FROM THE OFFICIATING SECRETARY TO THE GOVERNMENT OF INDIA, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

No. 108, dated 8th February, 1850.

I am directed to transmit copies of the papers noted on the margin relating to a Memoral submitted by an influential body of the native inhabitants of Bombay, praying that a law may be passed to enable charitable institutions to hold lands and personal property in their own names.

From Bombay, dated 3d Demember, 1849, and enclosures.
Mr. J. Cowie, dated 20th ditto and enclosure.
Ditto, dated 23d January 1850 and enclosure.

2. The President in Council is in the first place desirous to ascertain, whether there is any reason to suppose that a law such as that which is asked for by the memorialists would be useful in the Bengal Presidency, and I am desired at the same time to request the opinion of the Hon'ble the Deputy Governor generally as to the expediency of such a law.

3. His Honor in Council is not himself satisfied upon that point. He is apprehensive that fully as much evil as good would be likely to arise from an indiscriminate permission to create perpetual endowments for all purposes which may take the fancy of individuals. The circumstances of a country change; and independently of that consideration, many institutions from which great good is at first expected, are found by experience to develope evils uncontemplated by their founders; the President in Council is disposed to doubt therefore the expediency of passing such an enactment, unless some distinct and well defined power of control be vested either in the executive Government or in the Courts of Justice, which should render the institutions established under the Act not only subject to periodical examination in respect of their manner of working and their usefulness to the community generally, but would empower the controlling authority to make such changes in their system and management as from time to time might be deemed necessary.

FROM THE SECRETARY TO THE GOVERNMENT OF BOMBAY, TO THE SECRETARY TO THE GOVERNMENT OF INDIA.

No. 4059, dated 3rd December, 1849.

I am directed by the Right Hon'ble the Governor in Council to transmit for the consideration of the Government of India, the accompanying Memorial addressed by an influential body of the native inhabitants of Bombay to "the Right Hon'ble the Governor General and the Legislative Council of India," praying that

a law may be passed to enable charitable institutions to hold lands and personal property in their own names.

Circular, No. 781. March 19, 1850.

2. A copy of the Memorial, with a duplicate of this letter, will be laid before the Most Noble the Governor General.

LETTER FROM FRAMJEE COWASJEE, ESQ. AND OTHER INHABITANTS OF BOMBAY, TO THE RIGHT HONORABLE LORD FALKLAND, PRESIDENT AND GOVERNOR IN COUNCIL, BOMBAY.

Dated 24th November, 1849.

On behalf of the inhabitants of this Presidency, whose names, together with our own, are attached to the accompanying Memorial to the Government of India, praying that a law may be passed to enable charitable institutions to hold land and personal property; we have the honor respectfully to beg that your Lordship in Council will be good enough to cause it to be forwarded to the Right Hon'ble the Governor General of India in Council.

We need not dilate on the beneficial tendency as regards the interests of the community, of the disposition to endow charities and benevolent institutions which marks the character of the natives of this country, nor is it necessary to point out how greatly it would conduce to the stability of existing institutions of that nature, as well as to the increase of endowments for charitable and benevolent purposes, if the difficulties experienced in investing the funds in a secure manner, and so as to afford some guarantee against their misappropriation, were removed.

We confidently hope and trust that your Lordship in Council will approve of the object, and support with your strong recommendation the prayer of the memorialists.

MEMORIAL.

Dated 24th November, 1849.

To the Right Hon'ble the Governor General and the Legislative Council of India.

The humble Memorial of the undersigned inhabitants of Bombay.

Sheweth,

That considerable sums are annually subscribed in Bombay, by various classes of the community, for charitable purposes, and that it not unfrequently occurs that benevolently-disposed individuals are desirous of founding charitable institutions, and devoting large sums of money for their support.

That by these means the indigent, the blind, the lame, and those afflicted with incurable disease, are provided for by the community, and orphans are protected, maintained and educated; but your memorialists humbly shew that the funds destined for these excellent purposes are exposed to the danger of being lost, in consequence of the difficulty of preserving them in the present state of the law administered at the Presidency.

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That your memorialists are unable to invest charitable funds either in land, or in the purchase of Government Promissory Notes, or in any other security, without the intervention of trustees in their individual names, whereby the funds cease to be identified wth the charitable objects to which they have been devoted.

That great difficulty is experienced by your memorialists in selecting efficient trustees, and much inconvenience is felt in the continual appointment of new trustees, whilst in the event of any neglect in this respect, the property may become vested in the hands of a single person, or his representatives, and being altogether lost sight of by the community, may be ultimately misappropriated.

That in order to exercise any control over charitable funds, it would be requisite to institute a suit in the Supreme Court; but the native inhabitants of Bombay are not found ready to take upon themselves individually the great burthen and expense of prolonged litigation in order to assert rights in which they have little or no personal interest, and thus abuses of funds appropriated to charitable and benevolent purposes where once committed, are suffered to go unredressed.

That one of your memorialists, Sir Jamsetjee Jejeebhoy, recently applied to the Government of Bombay to receive as trustees a sum of Rs. 25,000, which he wished to appropriate in the name of Motteechund Ameechund for the benefit of the helpless poor of Surat; but the Government of Bombay having referred the application to the Hon'ble the Court of Directors, has received instructions which have been communicated to your memorialists as follows :—

"2. As a general rule we entertain strong objections to becoming trustees to any society or fund, since we thereby become involved in legal responsibilities, and liable to be subjected to the expense and inconvenience of legal proceedings.

"3. We fully appreciate the laudable motives which prompted Sir Jamsetjee Jejeebhoy to make this proposal, and shall be glad to further his benevolent design by the payment of the interest on the Notes, provided he will appoint trustees to receive it, such trustees to be made legally responsible for the management of the fund."

That your memorialists being interested in charities both founded by individuals and supported by general contribution of a similar nature, are desirous of having a law passed to facilitate the investment of their funds and to secure them for the future.

That your memorialists are informed that in England where the same legal difficulties are experienced, Her Majesty possesses the power of granting charters by which charitable institutions may be enabled, and are generally empowered, to hold their funds in the name of the association or foundation, and your memorialists attribute the inconvenience they suffer to the circumstance of the local Government not being invested with any power of the same nature.

That your memorialists are also informed that many provisions have been made by law in England for the maintenance of the poor, and that the overseers and church wardens of parishes are empowered to hold lands and property for the use

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and purposes of the inhabitants of their parishes; but in this country where no provision is made by law for the helpless poor, they are compelled to look to those of their own community or caste for relief, by whom it is freely bestowed, and the funds for this purpose, amongst others, your memorialists are most desirous of encouraging and preserving in security.

That your memorialists have recently observed in the Government Gazette, the draft of an Act relieving joint-stock companies for trading purposes from some of the inconveniences which they suffer from the present state of the law, but your memorialists humbly submit that charitable institutions and associations are no less deserving the consideration of the Government of India.

Your memorialists therefore pray that your Lordship in Council will be pleased to pass a law, whereby every association and institution for charitable purposes which may be established under a distinctive name by any deed of settlement to be registered in the Supreme Court of Judicature, may be at liberty to hold lands and personal property, and to sue and be sued in respect thereof, in the name of the institution so established, or to pass such other law to give effect to the objects of your memorialists as to your Lordship in Council shall seem meet.

FROM JOHN COWIE, ESQ. TO THE SECRETARY TO THE GOVERNMENT OF INDIA.

No. 4617, dated 20th December, 1849.

I have been furnished with a copy of a Memorial from certain inhabitants of Bombay to the Legislative Council of India, praying that the Council will be pleased to pass an Act to enable charitable institutions to hold land and personal property, and being in correspondence upon the subject with Sir Jamsetjee Jejeebhoy, one of the principal of the memorialists, I take the liberty to enclose an extract of a letter from him to me, which may be of aid in further explaining their wishes.

If my present or any further correspondence which I may receive, may be considered at all likely to shew how far the intention of Government may correspond with the wishes of the petitioners, I would request the honor of a communication.

EXTRACT OF A LETTER FROM SIR JAMSETJEE JEJEEBHOY, TO JOHN COWIE, ESQ.

Dated 4th December, 1849.

I would beg to call your attention to the enclosed copy of a Memorial, which some of the principal native inhabitants of this place have lately addressed to the Legislative Council of India, praying that an Act may be passed whereby charitable associations and institutions may be allowed to hold land and personal property, and to have the same privileges in respect to such property as private individuals.

This Memorial has arisen from an application which I made to Government about the latter end of last year, to the effect that Government would take charge of certain funds (amounting to Rs. 25,000 in Company's paper) the interest whereon

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I wished to be appropriated at stated periods for the benefit of poor Hindus throughout Guzerat. I requested that Government would take charge of the principal amount *for ever*, re-investing the amount in other securities in the event of the payment of any of the loans, and paying the interest periodically to certain trustees, who were to carry out the objects of the charity which I wished to establish in connection with the name of my late partner Moteechund Ameechund.

My application was referred by Government to the Court of Directors, who, however, were unwilling to enter into any arrangement of so permanent a nature, more particularly as it might hereafter involve the Government in legal difficulties.

To obviate all this inconvenience, and to encourage amongst natives the disposition to endow charitable institutions, an Act of the Government is requisite. In this country at present the charitable feelings of wealthy natives are in a measure checked from the knowledge of the insecurity attaching to trust property. There is no safeguard against loss or misappropriation of such property; after the lapse of a few years, when changes take place amongst trustees, property often falls into the hands of a single individual, the objects for which that property was set apart, are entirely lost sight of, and it comes to be appropriated to purposes very foreign to the original intention of the donor.

FROM JOHN COWIE, ESQ. TO THE SECRETARY TO THE GOVERNMENT OF INDIA.

Dated 23d January, 1850.

In continuation of my letter, dated 20th ultimo, I have the pleasure to enclose a Memorandum which I have received from Sir Jamsetjee Jejeebhoy, on the subject of the Act prayed for, for granting charters to charitable institutions.

MEMORANDUM OF SIR JAMSETJEE JEJEEBHOY RESPECTING THE PROPOSED ACT RELATING TO CHARITIES.

Dated 10th January, 1850.

A law to enable charities to hold property and to act under a distinctive name, will not confer upon the charity itself as regards its legal effect greater perpetuity than the charity would enjoy under a deed of settlement executed by the founder.

The principles on which the Court of Chancery proceeds when the objects of a charity fail, would still be applicable to a charity having a corporate name or existence, and in the event of a change of circumstances rendering it no longer practicable to give effect to the intention of the founder, the Court having jurisdiction over the property, would frame a scheme for the future application of the funds in accordance with established principles of the Court.

Care should be taken so to frame the Act as not to debar the Courts of Justice from interfering with a charity when occasion should require.

The Act of the 59th George III., and the other Acts relating to charities in England, are not applicable to charities in this country, as they contain provisions

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rendering it requisite to have the assent of the charity Commissioners to frame any applications; and the more recent Acts are also excluded by the charters of the Supreme Court, which only introduce the English law in force at the period when the charters were granted.

It does not seem necessary to introduce into the Act any rules regarding the internal constitution of the charities coming under its operation, though it might be provided that the deed of settlement to be registered under the Act should contain provisions for the appointment of a governing body, by whom the name of the charity should be used. It is believed that the Queen's charters frequently do not contain more than the following provisions.

Powers to hold property and to sue and to be sued in the corporate name.

A provision for appointing a board of directors or governing body to manage the corporate affairs.

A power to the grantees of the charter to make by-laws, to regulate the internal economy of the charity.

It is important to distinguish between legislation for the purpose of regulating charities, and for the mere purpose of obviating a technical legal difficulty in their holding property and suing in respect of it. The former embraces many considerations. 1st. The constitution best adapted to secure the efficacy of the charity; and this must depend upon the state of society, and the intentions of the donor, the feelings and habits of the people, and the circumstances under which the charitable funds are to be appropriated. 2dly. Upon the procedure of the Courts of Justice for the purpose of redressing abuses; but the mode in which legal difficulties in holding property or in prosecuting suits in the corporate name may be obviated, is purely a legal question.

It may be doubted whether it is possible or expedient for the Government to interfere in regulating charities in this country, where there is so much difference in the religion of the people, and each charity is generally restricted to persons of a particular religion, sect or caste.

In granting to associations the privilege of holding property, and suing and being sued in a particular name, it can only be essential to provide for some definite means of appointing those who are to make use of that name, so that the appointment may be readily authenticated.

The managing body must not, it is presumed, have the power of contracting debts or of incurring liabilities in the corporate name, and as they would not therefore be involved in responsibility, as in the case of a joint-stock trading company, it cannot be necessary to introduce provisions which are intended to protect co-partners against the frauds of their managing body.

It is of great importance that the permanent and unchangeable deed of settlement of a charity should contain as few provisions as possible, and that all the rules for the good government of the charity should be contained in by-laws, to be modified as occasion may require by the governing body of the charity. By this

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arrangement the charity is enabled to adapt itself to all the changing circumstances of society, and it is only in the event of the certain failure of its objects, that it becomes necessary to resort to a Court of Justice to determine to what objects the funds are to be applied.

It must undoubtedly rest with the managing body to protect the funds of the charity, but the advantages of a corporate name are somewhat lost sight of, when it is supposed that it will not be a very great protection to the funds of the charity.

Should the trust property consist of land and be held in the corporate name, it will at once be fixed with the trust and becomes unalienable; but when it is held in the names of individual trustees, they may, after a lapse of twenty years, destroy or suppress the deed of settlement, and sell with a possessory title, which, as regards the public and the Government, is their own personal title; or again, should the trust property be Government Notes held by trustees in their own names, and should one at length survive, there is no obstacle to his transferring the Notes as his own property; but if the Notes were in the name of the charity, a single surviving manager or director would not be allowed to endorse the Notes in that name. The endorsee would immediately demand what authority the manager had to sign the name of the charity, and it would be discovered on referring to the deed of settlement which it is proposed should be registered, that a board of a certain number of managers or directors was appointed to control the funds of the charity, and that they must all assent to the use of the corporate name.

But if only one of the managers had survived, the endorsee would immediately object, and in short any person dealing with a man using a corporate name would be put on his guard, and indeed it would be positive to the public that the funds were subjected to an established trust.

If however the charity had so far decayed that there were no known managers, persons finding property unalienable in the name of a charity, would be induced to make enquiries into the nature and objects of the charity, more especially when all the information could be obtained by searching a register in a Court of Justice at a trifling expense; and upon the discovery of the constitution of the corporation, the parties in whom the right of electing or appointing managers might be vested, would come forward to make the requisite election and restore the charity to its original state.

It is also highly improbable that any one having the bare custody of property not standing in his own name, and over which he could not legally exercise any act of ownership, would endeavour to misappropriate it, or would detain it from the constituted governing body of the charity, and in the event of any delinquency, the governing body invested with the power of suing in a corporate name, would be able to recover its property by a simple action of trover or ejectment at law, instead of being compelled to institute an expensive equity suit.

In short, by separating the power over the property from the legal estate in it, the mischiefs which at present ensue would be in a great measure obviated.

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Though no legal provisions can be a perfect protection to property, and supply the want of care of those interested in it, yet in addition to the absolute legal and moral securities above enumerated, this further protection would result from the new Act, that where the misappropriation of charity property held in a corporate name could only be effected by making an unauthorized use of that name, the persons concerned would clearly be guilty of the crime of forgery, a crime which it is not probable any person becoming possessed of charity property, as one of the selected managers of it, would be disposed to commit, though he might, as is too often the case, fail to preserve it separate from his own estate.

No. DCCLXXXII.

TO THE COMMISSIONERS OF REVENUE.

March 29, 1850.—No. 19.

No. 782. Misc. Dept.

Information sought on various points connected with the enforcement of the registration Laws, with exposition of the Board's views on the points to be specially adverted to, and the mode in which the information may be best obtained.

THE propriety of enforcing registration on the part of land-owners being under the consideration of the Board, in connection with a requisition from the Government, I am directed to request that you will report—

1stly. To what extent correct registration is hindered by the omission of proprietors to apply for registry?

2. To obtain exact information on this subject will, as the Board are aware, be difficult, but by comparing the number of Estates on the rent-roll with the number of kharij dakhil cases instituted during the last five years, by consulting persons of experience, Zemindars, Vakeels and Agents, and by instituting particular enquiries in two or three localities, they are of opinion a Collector may ascertain with sufficient accuracy whether the registry of successions and alienations prevails.

2ndly. To what extent is registry opposed, and what is the nature of the opposition offered?

3. This information may be obtained by an examination of the cases decided during the last five years. The examination must of course be entrusted to a native Officer, who should be carefully instructed as to the nature of the information sought for. The following classification may be observed.

Circular, No. 782.
March 29, 1850.

Cases decided from 1845-46 to 1849-50.		Cases undisputed.		Disputed on the question of possession.		Disputed on the question of right or right and possession.		Disputed on the question of denial of alienation or denial of completion of alienation.		Disputed on other grounds.	
711		406		105		76		93		31	
Registry allowed.	Registry refused.	Registry allowed.	Registry refused.	Registry allowed.	Registry refused.	Registry allowed.	Registry refused.	Registry allowed.	Registry refused.	Registry allowed.	Registry refused.
400	311	201	205	50	55	40	36	50	43	20	11

3rdly. To what extent have the applications for registry increased since the enactment of Act XII. of 1841, by which, in case of sale for arrears of Revenue, only recorded proprietors are entitled to the surplus proceeds?

4. A statement shewing the average number of cases instituted in each year for 9 years previously to 1841, and in each of the 9 years which have elapsed since 1841, will supply this information.

5. The questions under consideration are: 1st. The advantages of complete registry compared with the difficulty and expense of procuring it, and the vexations caused by such interference. 2nd. If complete registry is to be enforced, the best means of effecting it.

6. That complete registry must be generally advantageous to the community, in the opinion of the Board, admits of no discussion; but if it is, as they surmise, the fact, that the great majority of the proprietors in every District are not registered, that in some Districts thousands and tens of thousands are not registered, that avoidance of registry always has been, and notwithstanding the rule of Act XII. of 1841, and Act I. of 1845, still is, the prevailing disposition, the difficulty of procuring correct registry under such circumstances must be extreme. The nature and extent of these difficulties, the expense to be incurred in combating them, and the vexations incident to the enforcement of such a rule, will have your best consideration.

7. If registry is to be enforced, then the means of enforcement are to be considered. You are aware that under the existing laws, all neglecting to register are liable to a fine. Section 21, Regulation VIII. of 1800, rules that "any person succeeding to the property of a malgoozaree Estate or lakhiraj tenure, who may not give the notification above required to the Collector, or any person who may wilfully misrepresent to the Collector, his having succeeded to the property of an Estate or tenure to which on enquiry it may appear he has not succeeded, shall for such omission or misrepresentation be liable to a fine to Government to be fixed by the Governor General in Coun-

cil, on a report from the Collector through the Board of Revenue of the nature and circumstances of the case."

Circular, No. 782. March 29, 1850.

8. This law as respects the penalty has long been a dead letter. The propriety of reviving the rule with a suitable amendment respecting the authority by which the fine shall be confirmed, is now presented for discussion. Where Estates are few and of considerable extent, such a rule might be easily enforced; but in parts of the country where the rent-roll contains thirty or forty thousand Estates, and a majority of the Estates has many owners, the enforcement of such a rule appears next to impracticable without resort to the encouragement of informers, which would be more mischievous in its effect than any incompleteness of registry. You will carefully canvass this question, especially with reference to any circumstances peculiar to the Districts of your Division.

9. Registry may also be compelled by declaring unregistered proprietors debarred from suing for rent either by summary or regular action, and by ruling as proposed by the Board in 1838, that none but recorded proprietors should be held by the Courts to be the legal and real owners, and no transfer considered legal which had not been registered, and that established claims against recorded proprietors should be made good against the recorded property notwithstanding any alleged transfer of it. Such rules would doubtless effect the object in view, but, as with enforcement by fine, the question is whether it is worth while, for the sake of the objects obtainable by correct registry, to shackle proprietors by such a law. This part of the subject especially calls for your most careful attention.

10. The Board also desire to be informed whether the practice of recording fictitious names prevails in your Division, and if it does, to what motives the custom is to be ascribed.

11. In forwarding this letter to your subordinates, you will leave it optional with each of them to do more than furnish the statements required: at the same time all should understand that a good report on such a subject cannot fail to affect the interests of a public Officer. There is room for shewing acquaintance with the details of practical management, with the temper and disposition of the people, and with the large question of registry which has so often occupied the attention of public men.

No. DCCLXXXIII.

TO THE COMMISSIONERS OF REVENUE.

No. 783.
MISC. DEPT.
Principles on which compensation for lands taken for public purposes should be adjusted.

April 2, 1850.—No. 20.

I AM directed by the Sudder Board of Revenue to circulate for your information and guidance and that of your subordinates, an extract (paras. 3rd, 4th, 6th and 7th,) from their letter to the Commissioner of the Jessore Division, dated the 6th February, 1844, No. 20, describing the principles on which the compensation to be made for lands taken for public purposes under Regulation I. of 1824, should be adjusted.*

EXTRACT FROM A LETTER FROM THE SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE COMMISSIONER OF JESSORE.

No. 20, dated 6th February, 1844.

3. In the case of lakhiraj land, it is of course only necessary to ascertain as accurately as possible the net rent which it yielded, and to calculate at a liberal rate the value of a perpetual annuity of a like amount; but in the case of mal land, in making a final adjustment as contemplated in Clause 3, Section 6, Regulation I, 1824, the transaction is more complex, because it is necessary to determine what portion of the rent has been paid as sudder jumma to Government, and what enjoyed by the Zemindar. In such cases, the land being occupied by Government, the portion of rent which they drew from it as sudder jumma will cease to be paid, and the other or remaining portion is in fact all which the Zemindar has to sell, as far as that land is concerned, and is consequently all the Government can buy; a remission of Revenue therefore will be made, and in cash the price of an annuity will be paid equivalent to the Zemindar's net income from the land, after defraying the expenses of collecting and discharging the Government Revenue.

4. From all the information available at the time the half jumma order as applied to resumed land was under discussion, it appeared that half the gross rent was about the average pressure of the sudder jumma of the Zemindarees of Bengal as settled at the Decennial Settlement; assuming that to be a fair rate in the present instance, and assuming Rs. 963, as exhibited on your abstract of mal land to be the true gross rent, the remission of sudder jumma would be Rs. 481-8, and deducting besides that 10 per cent. (or Rs. 96-5) for expenses of collection, there is a Zemindaree profit or income left to be paid for of only 385 Rs. Assuming the value of that at 20 years' purchase, it brings the cash payment to be made to 7,710 Rs., and this sum, the Board remark, should to all appearance take the place of 19,275 Rs. as exhibited in column 8 of your statement.

* By C. O. 18th March, 1851, No. 7, (lithographed series) it is directed that when lands are taken for military purposes, the bills for compensation shall be submitted within the period prescribed by the Military Regulations, that is, three months from the final sanction of the compensation by competent authority.

Circular, No. 783. April 2, 1850.

6. One more question has been suggested to the Board by a perusal of these papers, which I am desired to bring to your notice, viz.: Is the former proprietor, who was in possession of the Estates at the time the land was made over to Government, entitled to receive the value of the Zemindaree profits calculated as above? or where a sale has taken place, is the purchaser entitled to receive it? The Board are disposed to think that as the land was taken over from the former Zemindar, and the Zemindaree profits had ceased to be drawn before the sale, that these lands were not part and parcel of the thing sold (whether public or private sale it matters not); and as the payment to the former Zemindar was not made only because the Government Officers did not at the time adjust the amount, it is incumbent upon them now to take care that the interests of the proprietor entitled to remuneration do not needlessly suffer by the delay.

7. The remission of Revenue will take effect from the time the land was taken possession of, and interest at 12 per cent. should be at the same time calculated. The Zemindars who were at the time of relinquishment in possession of the Estates and paid the Revenue, will of course receive the refund: recent purchasers can have no valid claim unless transferred by sale deeds, except for the years since their purchase, during which they have been paying, as their predecessors did, a certain amount of jumma which would not have been demanded if the proper amount of remission could have been immediately ascertained.

No. DCCLXXXIV.

TO THE COMMISSIONERS OF REVENUE.

April 2, 1850.—No. 21.

No. 784. Misc. Dept.

Correspondence submitted to be carefully arranged in order of dates, and if relating to different cases, tied separately and labelled. Attention called to rules for drawing up Index of correspondence.

THE loose and irregular manner in which correspondence is forwarded by Commissioners being found to occasion much waste of time in arranging the letters in the order of the dates, I am directed by the Sudder Board of Revenue to request, that whenever you forward correspondence, whether called for in connection with the quarterly Indexes, or accompanying your reports upon other subjects, you will cause the several letters to be carefully arranged in the order of the dates, the earliest date being uppermost. When the correspondence consists of more than one case, the letters belonging to each should be separately arranged, tied together, and labelled with the description of the case, or the number of the Index to which it relates.

2. The Board have observed that the name of the District is frequently not inserted at the top of each page of the Index of correspondence, as

Circular, No. 784. April 2, 1850.

it ought to be. They request that the rules enjoined in the Circular of the 14th May, 1847, No. 7, on this subject, may be strictly followed.

3. Your attention and that of the Collectors is also requested to the orders of Government circulated by the Board on the 27th August, 1842, No. 21,* so far as regards the insertion of the dates of letters on the top of the first page.

No. DCCLXXXV.

TO THE COMMISSIONERS OF REVENUE.

No. 785. Misc. Dept. Attention directed to C. O. 1st June, 1842, enjoining report of instances of dismissal of ministerial Officers for misconduct.

April 16, 1850.—No. 46.

THERE being reason to believe that instances of dismissal of native ministerial Officers are not invariably reported, as they ought to be, I am directed by the Sudder Board of Revenue to request that you will draw the attention of your subordinates to their Circular of the 1st June, 1842, No. 17, and enjoin upon them the strict observance of the rule therein prescribed.

No. DCCLXXXVI.

TO THE COMMISSIONERS OF REVENUE.

No. 786. Misc. Dept. Intimating that no alteration will be made in existing practice of not trying suits claiming receipts for rents paid.

April 23, 1850.—No. 22.

THE Sudder Board of Revenue having had under their consideration the returns to their Circular of the 30th October last, No. 46, I am desired to communicate for the information of the Revenue Officers of your Division generally, that as the practice of trying summarily suits claiming receipts for rents paid prevails no where, and the Board are doubtful from the representations of the local Officers, whether a change of practice would be attended with any advantage, they have abandoned the idea of proposing any alteration in the existing system.

* This is a mistake;—the order to this effect is contained in a Circular of 21st March, 1842, issued direct from the Political Department of Government, which enjoins that "every letter written on official business to any Officers of the Government, shall have, at the commencement, the name of the place from which, and the date at which it is written, and likewise the name of the writer, and the name of the person to whom it may be addressed, and the same information shall be given at the end of each letter." Then follow orders for docketing letters and enclosures, similar to those (but with more minute instructions) circulated by the Board on 27th August, 1842. These last orders however have been cancelled. See C. O. 8th October, 1844, No. 15.

No. DCCLXXXVII.

TO THE COMMISSIONERS OF REVENUE.

April 30, 1850.—No. 23.

No. 787.
MISC. DEPT.
Encouragement due to introduction of native female education into Bengal.

I AM directed by the Sudder Board of Revenue to forward for your information, the accompanying copy of a letter, No. 275, dated the 11th instant, addressed by the Secretary to the Government of India, Home Department, to the Secretary to the Government of Bengal, on the subject of introducing native female education into Bengal.

FROM THE SECRETARY TO THE GOVERNMENT OF INDIA, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

No. 275, dated 11th April, 1850.

The attention of the Governor General in Council has been lately directed towards the subject of female education in Bengal. Thirty-five years have elapsed since the establishment of the Hindoo College gave the first great impulse to that desire for European knowledge, which is now so general throughout the country. Under the influence of the new ideas which have been widely disseminated among large and influential classes of the community through the Government Schools and Colleges, it is reasonable to believe that further attempts for improving the moral and social condition of the people may now be successfully made, which at an earlier period would have failed altogether to produce any satisfactory result.

2. It is the opinion of the Governor General in Council, that no single change in the habits of the people is likely to lead to more important and beneficial consequences than the introduction of education for their female children. The general practice is to allow them to grow up in absolute ignorance, but this custom is not required or even sanctioned by their religion, and in fact a certain degree of education is now given to the female relatives of those who can afford the expense of entertaining special instructors at their own houses. This method of imparting knowledge is impracticable as a general system, but it appears to the Governor General in Council, that it is quite possible to establish female schools in which precautions may be adopted for as close seclusion of the girls as the customs of the country may require. An experiment of a school of this kind in Calcutta has been tried by the Hon'ble Mr. Bethune since May of last year, which in the face of considerable opposition, such as every novelty is sure to encounter in Bengal, at present contains thirty-four pupils, the children of persons of good caste and respectable connexions. The success which has been accomplished in so short a time far exceeding any expectation its most sanguine supporters would have been justified in entertaining at the commencement, receives a double value from the consideration that it has been achieved by the exertions of a private individual, and cannot be attributed to the influence or the power of Government.

Circular, No. 787. April 30, 1850.

3. The example given by Mr. Bethune in his school has, his Lordship in Council is informed, been imitated by educated natives in other parts of Bengal.

4. The Governor General in Council considers that a great work has been done in the first successful introduction of native female education in India on a sound and solid foundation, and that the Government ought to give to it its frank and cordial support.

5. The Governor General in Council requests that the Council of Education may be informed, that it is henceforward to consider its functions as comprising the superintendence of native female Education, and that wherever any disposition is shewn by the natives to establish female schools, it will be its duty to give them all possible encouragement, and further their plans in every way that is not inconsistent with the efficiency of the institutions already under their management. It is the wish also of the Governor General in Council that intimation to the same effect should be given to the chief Civil Officers of the mofussil, calling their attention to the growing disposition among the natives to establish female schools, and directing them to use all means at their disposal for encouraging those institutions, and for making it generally known that the Government views them with very great approbation.

No. DCCLXXXVIII.

TO THE COMMISSIONERS OF REVENUE.

May 3, 1850.—No. 24.

No. 788. Misc. Dept. Revenue Officers prohibited from commenting on and combating in native proceedings, the propriety of orders passed by their superiors.

I AM directed by the Sudder Board of Revenue to request that the Revenue Officers subordinate to you may be strictly prohibited from commenting on, and combating the propriety of orders passed by their superiors, in a vernacular proceeding.

2. If a subordinate sees reason to question the orders of his superior, he should state his objections in an English letter, excepting of course native Officers who are only acquainted with the vernacular.

No. DCCLXXXIX.

TO THE COMMISSIONERS OF REVENUE.

May 14, 1850.—No. 25.

No. 789. Misc. Dept. Statements of work done by De-

THE present form of statement C of the annual Report, conveying an imperfect idea of the work done by Deputy Collectors, I am directed by the

Circular, No. 789. May 14, 1850.

Sudder Board of Revenue to request that in future your annual Report may be accompanied by a separate statement to be furnished by each Deputy Collector, of the work performed by himself during the year, shewing systematically the number of days allotted to each description of duty, and the quantity of each description of work completed, and explaining any deficiency.

puty Collectors, prepared by themselves, to accompany statement C of annual Returns—Collector's statements of business to be submitted quarterly for Board's inspection.

2. These statements will be forwarded by the Collector to you, and by you to the Board with suitable remarks.

3. The Collectors should be cautioned against employing such expensive Officers as Deputy Collectors on duties which under any result cannot reimburse the expense incurred, such as searching for small Muhals resumed without any inquiry as to their locality; and they should be warned that they will be held answerable for any waste of the time of their subordinates in unnecessary travelling or profitless employ.

4. The Board desire also, that the quarterly statements of business submitted by Collectors, shewing how each Officer was employed during the quarter, may be submitted for their inspection, commencing with the first quarter of the current year, with copies of your remarks thereon, with a view to the immediate check of any misuse of the agency allowed.

No. DCCXC.

TO THE COMMISSIONERS OF REVENUE.

May 14, 1850.—No. 26.

No. 790. Misc. Dept.

Practice of European functionaries carrying their native officials about with them on every change of appointment, disapproved.

I AM directed by the Sudder Board of Revenue to intimate for your information and for communication to your subordinates, that they highly disapprove of the practice of a European functionary carrying his native officials about with him on every change of his appointment, and of their being employed in his new office on the occasion of vacancies or otherwise, in supersession of the claims of those who may have been long in the office.

No. DCCXCI.

TO THE COMMISSIONERS OF REVENUE.*

No. 791.
MISC. DEPT.
Superintendents of Survey to qualify themselves in practical surveying.

May 14, 1850.—No. 54.

I AM directed by the Sudder Board of Revenue to forward herewith a copy of a letter from the Deputy Surveyor General, dated the 3d instant, No. 67, for communication to the Superintendent of Survey, with an intimation that the Board will expect him to qualify himself, without loss of time, in practical surveying to the extent, and in the manner therein indicated.

FROM THE DEPUTY SURVEYOR GENERAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 67, dated 3d May, 1850.

I have the honor to acknowledge the receipt of your letter, No. 40, dated the 5th ultimo, with its enclosure, requesting me, with reference to para. 7 of the Government orders, to report as to what extent of knowledge in surveying is in my opinion requisite to enable the Civil Officers attached to the Surveys, to check their ameens with efficiency, to detect mis-calculations and mistakes in the demarcation maps, and to instruct all the subordinates of their department in the use of the compass, and method of protracting the field notes so taken on paper.

2. In reply, I beg to state that the requirements for such duty appear to me of the simplest kind, and I would suggest the following points.

1st. The practical use of the common surveying and the prismatic pocket compass.

2nd. The use of the chain and off-set rod.

3rd. The use of the protractor for laying down the bearings on paper, as taken in the field.

4th. The method of finding areas on paper by scale and compass, involving an acquaintance with the common rules of mensuration.

5th. Practical surveying in the field, to the extent of laying down a village circuit with the above instruments, according to the usual professional method.

6th. Protraction of off-sets, and completion of a village map.

3. An insight into such duties may be obtained from "Simms on Mathematical Instruments," or any common work on land-surveying; and as regards facilities for acquiring practical instruction, the Civil Superintendents have only to apply themselves under the Revenue Surveyors, and every possible advantage will be afforded, and with common application, they may soon acquire all that is necessary for them to know.

* Circulated to Commissioners of Jessore, Moorshedabad and Dacca only, in which Divisions Superintendents of Survey were employed.

4. It may be observed however, that any degree of preparation for an *examination*, (which can only be directed to a few points) can scarcely be made a fair test of an Officer's qualifications, in comparison with a desire and determination to acquire practically a knowledge of any particular profession;—zeal and energy having much more to do with his general efficiency.

Circular, No. 791. May 14, 1850.

No. DCCXCII.

TO THE COMMISSIONERS OF REVENUE.

May 21, 1850.—No. 27.

No. 792. Misc. Dept. Instructions for drawing up applications for extra establishments.

THE Board frequently receive applications for extra establishments without detailed information explanatory of the unavoidable necessity of their employment, without which they are entirely precluded from supporting such proposals. The consequences of the omission are delay, disappointment, hindrance to public business, and sometimes, it is to be feared, doubts of the inclination of the Board to support such applications, however much the assistance may be required.

2. The Government is always willing to allow all public Officers the aid necessary to the efficient discharge of the duties imposed on them, and the Board never fail to support applications for assistance when shewn to be really needed, but they would neglect their duty if they recommended increased expense without having had before them, not assertion only, but proof that it was necessary.

3. It may lead to a correct understanding of what is required to state the circumstances of a case now before the Board. A Collector, supported by the Commissioner, applies for two writers at 30 Rupees each per mensem, to bring up arrears of business in his English office, and to assist in the preparation of his annual accounts. The Collector's representation implies that his khas muhal mohurrir having been removed in September last, his office is crippled. The Commissioner merely gives the application his support.

4. Were the Board to submit this application to the Government, the answer would probably be a rebuke. The services of the writers may be very necessary, but no necessity is shewn.

5. The Collector should have shewn what the business in the English department of his office had been for the last three or four months, how much had been done, and how much remained undone, and mentioning the

Circular, No. 792. May 21, 1850.

number of hands employed, he should have proved that with such diligence on their part as is reasonably to be expected, to avoid accumulation of arrears was impossible.

6. He should then have briefly noticed the annual returns to be prepared and explained, the calculations by which he had satisfied himself that it would require the labour of two men for three months to complete them.

7. With such information before them the Board will never hesitate to support an application for assistance, and they are very confident the required assistance will never be withheld.

No. DCCXCIII.

TO THE COMMISSIONERS OF REVENUE.

May 28, 1850.—No. 28.

No. 793. Misc. Dept. Settlements of Estates with former proprietors forbidden, except in cases where purchase by Government was not the result of their mismanagement.

I AM directed by the Sudder Board of Revenue to instruct you for the guidance of yourself and your subordinates, that the settlement of an Estate purchased by the Government should never be made with the former proprietor, excepting when it is clearly proved that the Estate did not fall into the hands of Government from the mismanagement of such proprietor.

No. DCCXCIV.

TO THE COMMISSIONERS OF REVENUE.

May 28, 1850.—No. 29.

No. 794. Misc. Dept. Collectors may exempt lots from sale, if the amount of arrears has been liquidated by the sale of previous lots belonging to the same proprietor.

I AM directed by the Sudder Board of Revenue to communicate for the information and guidance of yourself and your subordinates, that the Government expect that Collectors will, in the exercise of the discretion allowed them by Section 11, Act I. of 1845, exempt from sale for arrears of Revenue lots remaining after the realization by the sale of previous lots belonging to the same proprietor or proprietors, of a sum sufficient to liquidate the arrears due on all the lots, if the proprietors desire it.

No. DCCXCV.

TO THE COMMISSIONERS OF REVENUE.

May 28, 1850.—No. 61.

No. 795.
MISC. DEPT.

Reports by Commissioners upon appeals to Board against their orders, to contain a narrative of the facts of the case.

THE Board being constantly at a loss, in considering the reports of the Commissioners upon appeals against their orders to the Board, to know the distinct nature of the case, from the want of a clear narrative of the facts, I am directed to request that in future, in submitting such reports, you will not content yourself with stating merely the allegations and your answers in juxtaposition, but that you will preface these with a short and clear statement, sufficient to enable the Board at once to understand the allegations and answers which follow.

2. All reports of a Commissioner should convey in themselves a complete account of the case, whereas they too often consist wholly of arguments and opinions, a knowledge of the facts being presumed. The Board are thus compelled to trace out the facts for themselves, before they can form any understanding of the case, or of the Commissioner's report upon it.

No. DCCXCVI.

TO THE COMMISSIONERS OF REVENUE.

May 31, 1850.—No. 30.

No. 796.
MISC. DEPT.

Instructions relative to indenting for new pluviometers, and taking observations correctly.

I AM directed by the Sudder Board of Revenue to forward herewith a copy of a letter No. 24, dated the 4th instant, from the Superintendent of the Mathematical Instrument Maker's Establishment, to the address of the Secretary to the Military Board, and its enclosure, and to request that the Collectors of your Division may be instructed to be careful to avoid mistakes in noting their observations on the fall of rain.

2. Whenever the pluviometers now in use in any of the Collectorates may get out of order, they should be returned into store, when improved instruments will be provided in lieu of the old ones

FROM THE SUPERINTENDENT MATHEMATICAL INSTRUMENT MAKER'S ESTABLISHMENT, TO THE SECRETARY TO THE MILITARY BOARD.

No. 24, dated 4th May, 1850.

I have the honor to acknowledge the receipt of your letter No. 5725, dated the 9th February last, transmitting copy of a letter from the Secretary to the Sudder

Circular, No. 796. May 31, 1850.

Board of Revenue with enclosures, on the subject of the pluviometers issued from this department to the several Collectors of Districts, and directing me to have these instruments made in future of an improved pattern, and of sufficient strength to prevent liability of accident from breakage under ordinary circumstances, and to forward two instruments of this nature as musters to the Military Board, and a third to the arsenal for the use of the Collector of Goalpara.

2. Having attentively considered these instructions and the several complaints made in the correspondence, three pluviometers have now been completed, two of which are herewith submitted for the inspection of the Military Board, and regarding which I beg to report as follows.

3. The pattern of these instruments is the same as the ones by Troughton and Simms, and which have been in use for many years in the Calcutta Observatory. The construction is of the simplest description, and with the exception of the scale, it would appear almost impossible to put it out of order, or to make it *stronger* as suggested by the Revenue Board. In the originally supplied instruments, which were made up in the bazar by contract, this scale was made of ebony, according to the Observatory pattern and usual practice; and the divisions were precisely the same as on those now sent, each division representing *one tenth of an inch of rain;* and although not numbered as at present, I took the precaution of describing the mode of using the instrument, for the guidance of the persons into whose care it was likely to be placed, as per annexed copy of a letter No. 306, dated 5th April, 1848, to the address of the Deputy Principal Commissary of Ordnance, and which was circulated to all Commissioners.

4. This unfortunately does not seem to have been attended with much effect in Assam, if we may judge from the register of results given in the Commissioner's Circular, and which are obviously not exactly caused by inefficient pluviometers, which *were all precisely alike.* The difference therefore between 97-49 inches at Luckimpore and 46-24 at Mungledye, may more likely be ascribed as the fault of the observer instead of the instrument.

5. The breaking of the scale can only be caused by the manner in which the reservoir is emptied after an observation. If the receiving cup is taken off, and the reservoir tilted over by the hand, the scale with the float attached naturally falls to the ground, and snaps in two pieces—to avoid this I have now given a metal scale, on which the divisions will also be much clearer and more easily read off, and will only require to be kept free from verdigris. The value of each division is legibly and prominently marked on the end of the scale, whilst some necessary precautions are likewise engraved on the rim of the cup. The soldering of the bottom of the reservoir and of the float, has been effected with the utmost care, and the instrument supported on a ledge of the stand so as to keep it well off the ground. The only difference between the instrument now made and the former ones, consists in the numbering of the scale, each division representing $\frac{1}{10}$th of an inch of rain, ten divisions therefore complete one inch of rain, twenty divisions two inches of rain, and

so on, and I believe it to be impossible to render a pluviometer more efficient or simple, even for people of the commonest intelligence.

Circular, No. 796. May 31, 1850.

6. If the receiving cup is not closed down tight on the reservoir so as to bring the 0 or zero of the scale exactly in a line with the index or surface of the cup, great errors will be made in reading off, and it is not improbable that this has proved one of the sources of error in Assam—or perhaps one inch *linear measure* on the scale has been taken as *one inch of rain;* but whatever the cause of such glaring discrepancies, the Mathematical Instrument Maker is in no way to blame, it not being within his province to teach people to observe and record their observations, or to adjust and read instruments, although of course every facility is afforded at all times to render the articles manufactured by him intelligible and easy of adjustment and use.

FROM THE SUPERINTENDENT MATHEMATICAL INSTRUMENT MAKER'S ESTABLISHMENT, TO THE DEPUTY PRINCIPAL COMMISSARY OF ORDNANCE.

No. 306, dated 5th April, 1848.

I have the honor to acknowledge the receipt of your letter No. 2764, dated the 3rd instant, forwarding copy of a letter from the Commissioner of Rajshahee with its annexures, relative to the scale of the pluviometers, and requesting to be furnished with a form for registering the quantity of rain fallen.

2. In reply, I beg to observe that the scale of the pluviometers is constructed with reference to the proportional diameters of the cup and reservoir. Each division on the scale represents $\frac{1}{10}$th of an inch of rain. It is usual to record the quantity of rain fallen in inches and decimals. Thus in Mr. Reid's letter, the first case given of the index being elevated to the 4th line, shews that 0.40 inches is the quantity actually to be noted, and in the second instance for $2\frac{1}{2}$ marks, the correct notification will be 0.25 and so on. Ten divisions therefore are equal to one inch of rain; the fractional parts of each division must of course be estimated, but after a few observations this will be of easy adjustment.

3. The method adopted in the Meteorological Register in the Surveyor General's office of recording the rain-gauge is extremely simple, and I would recommend it for general use, and to prevent further misconception, I have attached the form which will I trust be found sufficient for the purpose. It will be necessary to record the height of the receiving cup of the pluviometer above the ground. The instrument must be emptied after each observation is recorded, so that the zero of the scale may be level with the top of the cup.

Circular, No. 796.
May 31, 1850.

Meteorological Register kept at ——— *for the month of* ———.

Days of the month.	Temperature of the air.*			Rain-gauge, elevation,—feet.	Remarks.
				Inches.	
1st, ...					
2nd, ...					
3rd, ...					
4th, ...					
5th, ...					
6th, ...					
7th, ...					
8th, ...					
9th, ...					
10th, ...					
11th, ...					
12th, ...					
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22nd, ...					
23rd, ...					
24th, ...					
25th, ...					
26th, ...					
27th, ...					
28th, ...					
29th, ...					
30th, ...					

No. DCCXCVII.

TO THE COMMISSIONERS OF REVENUE.

May 31, 1850.—No. 31.

No. 797.
Misc. Dept.

Annual statements instituted of Estates under attachment by order of Civil and Criminal Courts.

I AM directed by the Sudder Board of Revenue to request that you will require from the Collectors of your Division, and submit to the Board annually, commencing with the past year 1849-50, a statement of all the Estates and lands under attachment in their respective Districts, under the orders of the Civil and Criminal Courts, shewing the mofussil jumma and the sudder jumma of each Estate, the amount collected, the system of management adopted, when, and under what Regulation the Estates were attached, and how the surplus receipts over and above the sudder jumma are applied.

2. The statement to be submitted by you to the Board should be a Divisional one compiled from the District returns, and should shew the orders passed by you on a consideration of these returns.

* The blank columns are intended to shew the time of the day when observations are taken. Usually three observations are taken in the course of the day, and the hours of taking them are to be entered in these columns; as for instance "at sunrise," "at noon," "at sunset." See C. O. 14th Dec. 1847, No. 22.

No. DCCXCVIII.

TO THE COMMISSIONERS OF REVENUE.

June 7, 1850.—No. 33.

No. 798.
MISC. DEPT.
Remuneration of Ameens employed on measurements. Statement of Ameens to accompany annual report.

THE Sudder Board of Revenue having had before them the returns to their Circular No. 54, dated the 21st December last, relative to the remuneration of measuring Ameens, have directed me to communicate the following observations and orders for your information and guidance.

2. There is at the present time a great want of uniformity both in the manner of remunerating Ameens, and in regard to the practice of making advances; a great variety of rates of remuneration; and much delay in making payments. It would be extremely difficult, perhaps impracticable, to introduce a uniform system, but as near an approximation to uniformity as can be made, seems desirable.

3. In the opinion of the Board, the practice of paying Ameens rateably, with reference to the quantity of work performed, is open to objection; but it appears to have become so generally prevalent, and to be so much approved, that they hesitate to direct that it shall be at once abandoned. They think that fair wages regularly paid, and efficient supervision, are more likely to procure trust-worthy returns than payment by the piece, and they apprehend that the system which prevails in some parts of keeping the Ameens many months in arrears must lead to exactions from the people. It may be that Ameens will not abstain from demanding fees however liberally and regularly paid, but measures for preventing extortion are more likely to be successful, when they have not to depend on the ryots whose lands they are employed in measuring, for the daily food of themselves and all their assistants.

4. The Board desire that the payment of Ameens by a monthly salary may be introduced, where practicable, without greatly increasing the cost of measurement. Provided the pay be issued with regularity, there never will be occasion to make advances, as persons in the receipt of a fixed salary can always procure accommodation for a few weeks at a moderate rate.

5. The Board do not desire to prescribe a rate of pay never to be exceeded, knowing that in some parts of the country any number of Ameens can be procured readily, whilst in others the few procurable are brought from a distance; but they think that under all ordinary circumstances, where the price of food is reasonable, the country not very unhealthy, the work not

Circular, No. 798. June 7, 1850.

unusually difficult, and the supply of Ameens about equal to the demand, the scale noted on the margin is fair. When many Ameens are employed, if not under a Deputy Collector, there should always be a controller over them receiving not less than 25 Rupees per mensem. In cases in which piece work is continued, the Board are pleased to direct as a general rule, that two-thirds of the rate of pay authorized above be advanced monthly to each person employed, subject to adjustment when the measurement shall have been completed.

Ameen,	12	0	0
Mohurrir,	7	0	0
Peadas,	3	8	0
Nullees,	3	0	0
Stationery,	1	8	0

6. In conclusion, I am instructed to request that you will punctually observe the instructions conveyed in the Board's Circulars of the numbers and dates specified on the margin, enjoining the submission with the Operation Report, (now the annual Report) of a statement shewing the number of Ameens employed in measuring lands in each District, and that you will insert between the last two columns of the statement the form of which was appended to Circular No. 26, of 18th July, 1840, a column shewing the average per 100 acres of the remuneration paid to Ameens, and afford full explanation whenever the expense exceeds 2 Rupees per 100 beegahs or 6 Rupees per 100 acres.

No. 26, dated 18th July, 1840.
No. 46, dated 8th May, 1841.

No. DCCXCIX.

TO THE COMMISSIONERS OF REVENUE.

No. 799. Misc. Dept.

June 7, 1850.—No. 66.

Periods embraced in half yearly reports of arrangement of records.

SOME misunderstanding being found to prevail as to the periods intended to be embraced by the half yearly reports on arrangement of records, prescribed by the Board's Circular of the 15th June last, No. 22, I am directed by the Sudder Board of Revenue to communicate, that the usual reckoning according to the official year should be followed; that is, the report for the first six months should embrace the period from May to October, and be submitted so as to reach the Board on or before the 1st December; and the report for the second half year should embrace the interval from November to April, and be forwarded in time to reach the Board on or before the 1st June.

2. The 1st June having now expired, the Board will look to receive your report for the second half year of 1849-50, to the end of April last, reckoned in the mode indicated above, without further delay.

No. DCCC.

TO THE COMMISSIONERS OF REVENUE.

June 11, 1850.—No. 34.

No. 800.
MISC. DEPT.
Attention called to C. O. 9th June, 1837, on responsibility for delay in adjusting old items of inefficient balance.

THE Board having lately received two applications for the adjustment of charges incurred respectively in 1834 and 1837, and held ever since in inefficient balance, I am directed to request that you will intimate to the Collectors of your Division, that with reference to Circular Order dated the 9th January, 1837, the Accountant has been instructed to send half-yearly to the Board, a statement of all old items of inefficient balance which have remained unadjusted in consequence of the remissness of the Collector, in order to their adjustment in the mode indicated in paragraph 3 of that Circular.

2. If easier adjustment, or any other advantage, were to be gained by delay, it might be tolerated; but delay only adds to the difficulty of adjustment, and often occasions the trouble of a lengthened correspondence, which, if the matter had been attended to when the expense was incurred, might have been avoided by one letter of a few lines.

No. DCCCI.

TO THE COMMISSIONERS OF REVENUE.

June 14, 1850.—No. 36.

No. 801.
MISC. DEPT.
Commissioners not competent under Rule XV. of Rules of Practice to sanction remission of balances of Government muhals let in farm; but balances of Estates still held in khas tehseel, tho' the jummabundee may have been settled under Reg. VII. of 1822.

I AM desired by the Sudder Board of Revenue to communicate for your information and guidance, that it has been ruled by the Government, that, Commissioners are not competent under Article XV. of the Rules of Practice, to sanction the remission of balances in the case of khas muhals let in farm; but that they are competent, under that Rule, to sanction the remission of balances in Estates of which the jummabundee may have been settled under the provisions of Regulation VII. of 1822, but which are held under khas tehseel.

2. Commissioners are thus competent to remit the arrears due on a ryot's jote, or a dependent talook in such Estates, as well as, of course, in unsettled Estates held under khas tehseel.

No. DCCCII.

TO THE COMMISSIONERS OF REVENUE.

No. 802.
MISC. DEPT.
Revised form of statement to accompany applications for increased establishment.

June 18, 1850.—No. 35.

WITH reference to Circular Orders dated the 5th July, 1844, No. 11, I am directed by the Sudder Board of Revenue to transmit for your information and guidance a copy of Government orders dated the 6th instant, No. 1009, prescribing a revised form of tabular statement to be used when applications are made for an increased establishment,* in all cases in which it may appear applicable.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 1009, dated 6th June, 1850.

With reference to this office Circular No. 500, of the 6th May, 1844, I am directed by the Deputy Governor of Bengal to forward a revised form of tabular statement, which his Honor requests may be used, instead of the old form, in all cases in which it may appear to be applicable.

Office to which the proposition refers.	Nature of charge.								Proposition.																Casual or extraordinary.	Grounds of proposition.
									Permanent.						Temporary.											
	Present scale				Proposed scale.				Increase per month.			Decrease per month.			Increase per month.				Decrease per month.							
		Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Period.	Rs.	A.	P.	Period.	Rs.	A.	P.				

* By C. O. 3rd June, of the present year (1851,) No. 17, it is directed that applications shall be submitted in time to obtain the orders of Government before the charge is incurred.

No. DCCCIII.

TO THE COMMISSIONERS OF REVENUE.

June 25, 1850.—No. 37.

No. 803.
MISC. DEPT.
Putnee tenures saleable by Collectors in whose *fiscal* jurisdiction the tenures are situated, and not, as heretofore, according to the *civil* jurisdiction. Report required of system on which summary sales are held, with reference to the point of jurisdiction.

A MAJORITY of the Sudder Court having recently ruled, in the case of Radhanath Pandah versus Ramdhone Banarjee, that putnee tenures can be legally sold only by the Collector of the District in which they are *fiscally* situated, I am directed by the Sudder Board of Revenue to promulgate this construction, and to request that you will instruct the Revenue Officers subject to your control, to discontinue the practice of selling in the Collectorate of the District within the *civil* jurisdiction of which the tenures are comprised, a practice which, though in accordance with a former decision of the Court, has now been ruled to be illegal.

2. Should the present construction be attended with inconvenience to purchasers of Estates already sold in accordance with the construction which it supersedes, the Board will be prepared, on sufficient cause being shewn, to recommend to Government the passing of a law declaring all sales under whatever system held, legal.

3. I am also desired to request that you will report under what system sales in execution of summary decrees are conducted in the Districts of your Division, with reference especially to the point of jurisdiction. Are they held by the Officer in whose District the tenure out of which the suit arose is fiscally situated, or by the Collector of the District within the civil jurisdiction of which it is situated?

No. DCCCIV.

TO THE COMMISSIONERS OF REVENUE.

June 28, 1850.—No. 38.

No. 804.
MISC. DEPT.
Form prescribed of statement of fines imposed, and another, to be submitted quarterly, of fines realized.

I AM desired by the Sudder Board of Revenue to request that the form of statement No. 1, hereto appended, may be used in future in reporting the imposition of fines under Act XX. of 1848, in lieu of the form appended to the Board's Circular of the 5th October last, No. 41; and that a separate statement in the other form No. 2, hereto appended, may be submitted quarterly* to you, and by you to the Board, of the fines realized under that Act, to commence with the quarter ending with the 31st proximo.

* When there have been no fines during the quarter, a blank statement need not be submitted. C. O. 18th July, 1851, No. 25.

Circular, No. 804.
June 28, 1850.

FORM No. 1.

Statement of fines imposed by Collector (or Superintendent of Survey) of ——— *under Section* 1, *Act* XX. *of* 1848.

1	2	3	4	5	6	7	8	9
District.	Name of Estate and Pergunnah.	Names of Zemindars.	Object of call.	Regulation under which call was made.	Amount of daily fine.	Date of orders imposing the fine.	Date from which the fine is payable.	Remarks.

FORM No. 2.

Quarterly statement of fines realized by Collector (or Superintendent of Survey) of ——— *under Section* 1, *Act* XX. *of* 1848.

1	2	3	4	5	6	7	8	9
District.	Name of Estate and Pergunnah.	Names of Zemindars.	Amount of daily fine.	Date from which the fine is payable.	Date of levying the fine.	Amount levied.	Number and date of the letter reporting the imposition of the fine.	Remarks.

No. DCCCV.

TO THE COMMISSIONERS OF REVENUE.

July 2, 1850.—No. 39.

No. 805.
MISC. DEPT.
Payment of malikana, when joint receipts cannot be procured, may be made to separate receipts of parties according to their recorded shares; but withheld in disputed cases, pending an order of Court.

THE Sudder Board of Revenue having had reason to believe that parties entitled to malikana are long kept out of their dues in consequence of the shareholders of Estates not being agreed, by reason of disputes amongst themselves, in presenting a joint receipt, I am directed to request that you will instruct the Collectors of your Division to pay the amount due to the separate receipts of the shareholders (when a joint receipt cannot be obtained) agreeably to the record of shares in the quinquennial register of proprietors, in the same manner as is done with surplus sale proceeds under the provisions of Section 20, Act I. of 1845. When the right to malikana is disputed, payment should be withheld pending an order of Court.

No. DCCCVI.

TO THE COMMISSIONERS OF REVENUE.

July 5, 1850.—No. 40.

No. 806.
MISC. DEPT.
Modification of Rule XXVII. of Rules of Practice. Commissioners to sanction disbursements in connection with law suits, and the Board, the remission of irrecoverable advances.

I AM directed by the Sudder Board of Revenue to forward herewith for your information and for circulation to the Collectors of your Division, an extract, paras. 9 to 15, of their address to Government dated the 12th April last, No 175, and a copy of the orders of Government received in reply, dated the 11th May, No. 493.

2. You will observe that by the present orders Section 27 of the Rules of Practice has been modified, so far as to give Commissioners authority to sanction disbursements in connection with law suits,* the Board reserving to itself the power of sanctioning remissions of irrecoverable advances.

3. The Accountant has been requested to furnish the local Officers with detailed instructions, with a view to give effect to the change now sanctioned in the mode of bringing law charges to account.

EXTRACT FROM A LETTER FROM THE SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

No. 175, dated 12th April, 1850.

Para. 9. It is proposed to open a head of account to be called "law charges" under which all receipts and disbursements on account of expenses in civil suits

* This power further explained to mean law charges incurred in the conduct of suits, and not the amount of claims decreed. C. O. 6th August, 1850, No. 49.

Circular, No. 806. July 5, 1850.

will be entered. For items of expense exceeding 50 Rs. the Collectors will apply separately for the Commissioner's sanction. All items not exceeding 50 Rs. will be included in a bill to be forwarded each month for the Commissioner's examination and countersignature; expenses passed by the Commissioner will be charged in the accounts under the head of "law charges," and the Commissioner's letter authorizing items of expense exceeding 50 Rs., and the countersigned bills of items not exceeding 50 Rs., will be forwarded by Collectors as vouchers with the Treasury accounts.

10. The Board are of opinion that the control of this expenditure may safely be entrusted to the Commissioners. There is so little room for the exercise of any discretion that reference to the Board appears entirely unnecessary. It may be very necessary that the Sudder Board should be consulted before a suit is instituted on the part of Government, but when it has been determined that the suit shall be instituted, it cannot be necessary that the authority of the Board should be required for the purchase of a piece of stamped paper, without which under the law the suit cannot be commenced.

11. It remains to provide that sums decreed to Government should be timely recovered. To this end it is proposed that Collectors shall keep a register in which they shall enter all cases decreed with costs or damages in favor of Government. They will forward monthly to the Superintendent of Legal Affairs a transcript of the entries made in their registers during the month, in order that the Superintendent may enter them in a general register to be kept in his office; and the Collectors shall forward quarterly to the Superintendent a statement shewing the sums recovered and relinquished under competent authority during the quarter. Should the Superintendent observe adjustment to be delayed, he will bring the delay to the notice of the Commissioner; should that be ineffectual, he will report the delay to the Board.

12. The Superintendent will forward to the Accountant an abstract of these quarterly statements, shewing the sums recovered in each District during the quarter, in order that the Accountant may ascertain that such sums have been duly credited under "law charges" in the Collector's Treasury accounts.

13. The Superintendent, in his form G., already submits to Government a statement shewing the sums decreed to Government during the year, the sum realized, the sum relinquished, and the sum outstanding. This statement the Superintendent will continue to submit as heretofore; he will have the readiest means for preparing it in the statements which under the system proposed he will receive from the Collectors.

14. Collectors will submit through the Commissioners to the Board, all proposals to relinquish sums decreed to Government in consequence of the death or poverty of the parties; and the Board will submit to Government periodically statements shewing the sums relinquished, as heretofore.

15. Should this scheme meet with the approval of the Honorable the Deputy Governor, the Board solicit that in modification of Section 27 of the Rules of

Practice, Commissioners may be authorized to sanction all disbursements necessary for the conduct of suits in the Civil Courts.

Circular, No. 806. July 5, 1850.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 493, dated 11th May, 1850.

I am directed by the Deputy Governor of Bengal to acknowledge the receipt of your letter, No. 175, of the 12th ultimo, bringing to notice the present practice of the adjustment of law charges in suits to which Government is a party, and submitting a plan for the alteration of the same, and to inform you in reply that, as proposed by the Board, his Honor has been pleased, in modification of the 27th Rule of Practice, to authorize Commissioners of Revenue to sanction all disbursements necessary for the conduct of suits in the Civil Courts, and to have the accounts adjusted in the manner proposed in the 9th and following paras. of your letter under acknowledgment. The Accountant has been informed accordingly.

No. DCCCVII.

TO THE COMMISSIONERS OF REVENUE.

July 5, 1850.—No. 41.

No. 807. Misc. Dept. Attention called to orders of Government directing Vernacular Schools to be visited.

THE Sudder Board of Revenue having observed from the Vernacular School Reports of the several Commissioners for the past year (1849), that some of the Schools had not been visited during the year, direct me to call the attention of yourself and of the Collectors subordinate to you, to the orders of Government dated the 12th December, 1844, No. 828, transmitted with their Circular of the 23rd January, 1845, No. 1, and to intimate that all cases in which these orders may hereafter be neglected will be prominently brought to the notice of Government in the Board's annual Report on the Government Schools.

No. DCCCVIII.

TO THE COMMISSIONERS OF REVENUE.

July 9, 1850.—No. 42.

No. 808. Misc. Dept. Indents for superior country paper to be made on Superintendent of Stationery.

WITH reference to para. 14th of the Board's Circular, No. 22, of the 15th June, 1849, I am directed by the Sudder Board of Revenue to request, that you will instruct the Collectors subordinate to you to indent for the

Circular, No. 808. July 9, 1850.

superior country paper which they may require, on the Superintendent of Stationery, who has been requested to supply it of foolscap size.

No. DCCCIX.

TO THE COMMISSIONERS OF REVENUE.*

No. 809. MISC. DEPT. Test for examination of Officers employed in the Surveys.

July 9, 1850.—No. 97.

IN continuation of my letter No. 54, dated the 14th May last, I am directed by the Sudder Board of Revenue to transmit for your information and for communication to the Superintendent of Survey, a copy of a letter from the Under Secretary to the Government of Bengal, No. 617, dated the 27th ultimo, approving of the test laid down by the Deputy Surveyor General for the examination of Civil Officers employed in the Surveys, and to intimate that they are of opinion that an Officer should qualify himself to pass such an examination in three months.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 617, dated 27th June, 1850.

In reply to your letter No. 279, of the 18th instant, I am directed to inform you that the Deputy Governor of Bengal approves of the test laid down by the Deputy Surveyor General for the examination of Civil Officers employed in the Surveys, and authorizes the Board to adopt it henceforth. The examination should be conducted at the Presidency by the Deputy Surveyor General.

No. DCCCX.

TO THE COMMISSIONERS OF REVENUE.

No. 810. MISC. DEPT. Instructions relative to payment of peadahs for serving notices under Act I. of 1845, and the parties chargeable with the expenses.

July 12, 1850.—No. 43.

THE Sudder Board of Revenue having had under their consideration the returns of the local Officers to their Circular of the 26th March last, No. 18, relative to the payment of peadahs for serving notices of sale under Act I. of 1845, I am directed to circulate the following observations and orders for the guidance of Revenue Officers generally.

2. Although the Act is silent on the point, the Board are clearly of opinion that the defaulter may fairly be charged with the expense of serving

* Issued to Commissioners of Moorshedabad, Dacca and Jessore, in whose Divisions surveys were in progress.

Circular, No. 810. July 12, 1850.

the notices prescribed by Section 7. If he chooses to pay the revenue due, no expense would be incurred. On the other hand, supposing that he wishes to part with the Estate, and to this end allows it to fall in balance, it is but fair that he should secure the purchaser and the Government from the embarrassment and disputes which might arise from his illegal collections subsequent to a date when he had no legal power to collect.

3. The Act is equally silent as to the party chargeable with the expense of serving the notices required by other sections of the Law. But it may be generally affirmed that as those notices are for the benefit of the proprietors, they ought to pay for them. The only exceptions which occur to the Board, are first, cases in which a sale is reversed by the Commissioner; and cases in which the Government buys the Estate. In these cases the expense ought to be borne by the Government. In the latter of these cases the expense might perhaps be justly charged to the defaulter, but it is better, the Board think, that such a trifling charge should be incurred by the State than that the defaulter should be harassed by the deputation of a peadah to recover a trifling item.

4. As respects the mode of paying the peadahs, the Board are pleased to direct that they be paid in the first instance by the Collector, who will deduct the amount from the proceeds of sale, when a sale takes place, or recover it from the defaulter, as a condition of exemption, when the Estate is exempted from sale.

No. DCCCXI.

TO THE COMMISSIONERS OF REVENUE.

July 16, 1850.—No. 44.

No. 811. Misc. Dept.

Rule to be observed when applications are made for leave of absence by Assistants, and Joint Magistrates and Deputy Collectors not in independent charge of a District, or a sub-division.

UNDER instructions from the Government, I am directed by the Sudder Board of Revenue to transmit for your information and guidance and that of the Revenue Officers subordinate to you, a copy of the annexed Rule concerning applications for leave of absence from Assistants, and Joint Magistrates and Deputy Collectors of whatever grade, not in charge of sub-divisions or of some independent office of higher rank, and to intimate that you are expected to refuse to forward applications for leave to Government when it cannot conveniently be granted.

RULE.

Circular, No. 811. July 16, 1850.

Every Assistant whatever be his powers, and every Joint Magistrate and Deputy Collector of whatever grade, if not in charge of a sub-division or of some independent office of higher rank, requiring leave of absence, shall write a letter addressed to the Collector of his District, to be submitted first to the Magistrate, who, if he sees no objection to a compliance with the application, will endorse the letter with a statement to that effect, and, if otherwise, will briefly state on the letter his reasons for objecting to compliance. The letter with the Magistrate's remarks, will then be forwarded by the Magistrate to the Collector, who will transmit it *in original* similarly further endorsed by himself to the Commissioner. This latter Officer will use his own discretion in forwarding the original application directly to Government for sanction, or in declining to do so.

No. DCCCXII.

TO THE COMMISSIONERS OF REVENUE.

No. 812. Misc. Dept. Original letters of Board authorizing rewards to Masters of Vernacular Schools to be forwarded to Accountant as vouchers.

July 16, 1850.—No. 45.

I AM directed by the Sudder Board of Revenue to transmit herewith for communication to the Collectors subordinate to you, a copy of a letter from the Assistant Accountant to the Government of Bengal, No. 445, dated the 8th instant, requesting that in future, the original orders of the Board,* authorizing payments of rewards to the Masters of Vernacular Schools may be forwarded to him as vouchers for the charges.

FROM THE ASSISTANT ACCOUNTANT TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 445, dated 8th July, 1850.

With reference to your letter to the Accountant's address, dated 28th June last, No. 48, I have the honor to explain that the fact of the Collector of Moorshedabad having been authorized by the Board to disburse Rupees 20 as a reward to a vernacular Pundit, was never questioned by this office.

2. The call upon the Collector was made merely in pursuance of an established rule of the office requiring original vouchers to be furnished in support of all charges.

* *Separate* applications from Collectors, for disbursements of the nature here referred to, apart from the reports themselves which are in general lengthy documents, would allow of the standing rule of the Accountant's office being strictly observed, which requires all vouchers in support of charges to be forwarded *in original.*

Circular, No. 812. July 16, 1850.

3. Of the importance of this rule the Board must be aware, since if copies were admitted, more than one copy might be accepted, and subsequently the original voucher itself, without detection, and thus one authorized disbursement be charged three or more times.

4. As charges on account of rewards paid to Pundits from tuition fees of Vernacular Schools now often appear in accounts, I have the honor to solicit the favour of the Board providing for their original authorities sanctioning disbursements being invariably furnished as vouchers in support of such debits in accounts.

No. DCCCXIII.

TO THE COMMISSIONERS OF REVENUE.

July 19, 1850.—No. 46.

No. 813. Misc. Dept.

Beegah of 14,400 square feet the standard to determine whether lands shall be released from assessment under the 50 Beegah orders of Government or not.

I AM directed by the Sudder Board of Revenue to communicate for the information and future guidance of yourself and your subordinates, that they have ruled that the Bengal Beegah of 14,400 square feet is to be assumed as the standard of measurement in determining whether lands are to be released from assessment under the 50 Beegah orders of the 26th January, 1841, No. 136.

No. DCCCXIV.

TO THE COMMISSIONERS OF REVENUE.

August 2, 1850.—No. 47.

No. 814. Misc. Dept.

Cautions in regard to ascertaining the amount of cash balance in Treasury, and certifying the same on the 1st of every month.

AN instance having occurred in which a Collector signed the certificate attached to the monthly cash balance report to the Accountant, which runs in the terms transcribed on the margin, not only when he had not himself examined the money, but was absent from his District on the date on which he certified to the examination, I am directed by the Sudder Board of Revenue to request that the Collectors of your Division may be warned, that any laxity on the part of a Collector in respect of the examination of his cash balance on the 1st of each month, and the certifying to the same, which may come under their notice, will be reported to the Government.

"I do hereby certify that the balance in my Treasury this day amounts to Company's Rs. 000, and that I have personally ascertained that the above balance is actually in my custody," &c.

Circular, No. 814. Aug. 2, 1850.

2. It is the duty of a Collector, the Board observe, to ascertain personally that the cash balance, according to the account, is actually in his custody and is correct; and whenever he may be prevented from performing this duty himself, the certificate should be signed by the Officer who actually performed it,—the cause which prevented the Collector from making the examination himself being stated at foot, to enable the Authorities to judge of its sufficiency or otherwise. Ordinarily, nothing but absolute inability from ill health will be held to exempt a Collector from the personal execution of this duty.

3. In order to ascertain that the cash balance is actually in the Treasury, the money in the sole keeping of the Treasurer should be counted over or weighed; while as regards the money under the joint custody of the Collector and the Treasurer, if it was carefully weighed before it was taken into joint custody, and the Collector's keys have never been out of his hands, it would be sufficient to add together the totals of the memoranda of contents, which should be carefully kept within the boxes in English and the vernacular, under the joint signature of the Collector and the Treasurer, and to open at random some of the bags in different parts of each box to make sure that they actually contained money.

4. The Collector referred to in this case did not always follow this mode of examination of the money under joint custody, but on some occasions trusted entirely to a memorandum of his Treasurer, of the accuracy of which he had no personal knowledge whatever, and in the particular instance under notice he seemed to think that by drawing his pen through the word "*personally*" in the certificate, he had altered it sufficiently to justify his signing it; but it must be obvious that a scratch through the word "personally" was by no means sufficient to exonerate him from the responsibility of signing an incorrect certificate. It is well known that the intention of the certificate is to require the Officer *in charge* of a Treasury to assure the office to which he accounts, of his having made sure, of his own knowledge, that the money he shews in his cash balance is really under his custody. This the Collector in question professed to do when he was not in a position to do it, and when, had he reflected upon what he was about, he must have perceived that he was not in a position to do it. The money he said he had ascertained to be in his custody, was not in his custody, but in that of his Deputy Collector, whom he had left in charge of his Treasury, and to whom he had entrusted his key. No one but the Deputy Collector was in a position to sign the certificate signed by the Collector, whether the word "personally" was in the certificate or not.

No. DCCCXV.

TO THE COMMISSIONERS OF REVENUE.

August 6, 1850.—No. 48.

No. 815.
MISC. DEPT.
Attention called to a decision of Sudder Court, regulating a Collector's responsibility when acting under the Court of Wards.

I AM directed by the Sudder Board of Revenue to request that you will direct the attention of the Collectors subordinate to you, to the decision of the Sudder Dewanny Adawlut in the suit noted in the margin, reported at page 301 of the printed Decisions of the Court for the month of June last, regulating the responsibility of a Collector acting under the Court of Wards.

Raja Anundnath Rae, Applt.
versus
Collector of Rajshahee and others, Respdts.

No. DCCCXVI.

TO THE COMMISSIONERS OF REVENUE.

August 6, 1850.—No. 49.

No. 816.
MISC. DEPT.
Correspondence circulated on mode of bringing law charges to account —Explanation of term "irrecoverable advances" in C. O. No. 40 of 5th July, 1850.

WITH reference to Circular No. 40, dated the 5th ultimo, and at the request of the Accountant to Government, I am directed by the Board to forward for communication to Collectors, a copy of the correspondence noted in the margin.

Accountant to Board, 21st May, 1850.
Board to Government, 7th June, 1850.
Government to Board, 22nd June, 1850.

2. The Collectors will carefully observe the instructions contained in the Circular from the Accountant, dated 18th July, 1850, respecting the audit necessary to the admission of law charges in the Treasury accounts.

3. Lest the expression "irrecoverable advances" used at the end of the second paragraph of Circular No. 40, should be misinterpreted, I am directed to explain that by "irrecoverable advances" sums demandable under decrees of Court which may prove irrecoverable were intended;—no alteration is intended respecting the authority necessary for charging sums decreed against Government. It is only disbursements necessary *for the conduct of suits*, that Commissioners are empowered to sanction.

See para. 11 of letter to Government dated 12th April.

Circular, No. 816. Aug. 6, 1850.

FROM THE ASSISTANT ACCOUNTANT TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 26, dated 21st May, 1850.

Mr. Under Secretary Seton Karr, in communicating the sanction of Government to the Board's proposal for altering the present practice of adjusting expenses incurred on account of civil suits, having forwarded to this office an extract (paragraphs 7th to 12th), from the Board's letter, I have the honor to draw the Board's attention to the concluding part of the 9th paragraph, and to point out that the documents therein mentioned will not suffice as vouchers for the Treasury accounts.

2. If you will refer to the 3d paragraph of my letter to your address, No. 418, dated 5th February, 1850, you will observe that it is distinctly stated such charges cannot be admitted in this office without audit, the Civil Auditor's pass being necessary under the Circular from this department, No. 361, dated 8th June, 1828, copy annexed.

3. Further, to close the head of advances for civil suits, it will be necessary to transfer the outstanding balance to the new head of account, and as the audit of the Civil Auditor will be necessary for this debit also, and this point is not provided for in the Board's scheme, possibly a further reference to Government may be necessary for sanction, to enable the Auditor to pass the charge, since the outstanding balance amounts to a considerable sum.

4. As a Circular regarding the change of practice will be necessary from this office, I solicit you will inform me at your early convenience what instructions the Board would wish me to give regarding the transfer of this balance.

FROM THE SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL, REVENUE DEPARTMENT.

No. 268, dated 7th June, 1850.

To Government dated 12th April, 1850, No. 175.
From Government dated 11th May, 1850, No. 493.

With reference to the correspondence noted on the margin, on the subject of altering the existing practice of adjusting expenses on account of Government civil suits, I am directed by the Sudder Board of Revenue to forward herewith a copy of a letter from the Assistant Accountant to the Government of Bengal, dated 21st ultimo, No. 26, with its enclosure, and with reference thereto, to request that the Civil Auditor may be instructed to pass law charges in future on the sanction of the Commissioners, and to admit the transfer of the outstanding balances of advances for civil suits in the several Districts to the new head of "law charges" in the lump.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 607, dated 22d June, 1850.

Circular, No. 816. Aug. 6, 1850.

In reply to your letter, No. 268, of the 7th instant, I am directed by the Deputy Governor of Bengal to inform you that the necessary instructions have been issued to the Civil Auditor to pass law charges in future, on the sanction of the Commissioners, and to admit the transfer of the outstanding balances of advances for civil suits in the several Districts to the new head of "law charges" in the lump.

2. The Civil Auditor has been furnished with extracts from the correspondence on this subject for his guidance.

No. DCCCXVII.

TO THE COMMISSIONERS OF REVENUE.

August 6, 1850.—No. 50.

No. 817. Misc. Dept. Commissioners provided with copies of Accountant's Circulars addressed to Collectors.

I AM directed by the Sudder Board of Revenue to forward for your information, a copy of their letter of this date to the Accountant to the Government of Bengal, on the subject of supplying your office with a copy of the Circulars which he may issue to Collectors.

FROM THE SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE ACCOUNTANT TO THE GOVERNMENT OF BENGAL.

No. 59, dated 6th August, 1850.

It being desirable that the several Commissioners should be kept informed of the nature of the orders issued from your office to Collectors, from time to time, I am directed by the Sudder Board of Revenue to request that a copy of each Circular that you may issue, may be transmitted to the Commissioners for their information.

2. You have already been instructed to furnish the Board with a copy.

No. DCCCXVIII.

TO THE COMMISSIONERS OF REVENUE.

August 6, 1850.—No. 51.

No. 818. Misc. Dept. Intimation of abolition of Register of balances due by revenue defaulters.

I AM directed by the Sudder Board of Revenue to intimate, that the Register of balances due by revenue defaulters having been abolished, the orders contained in paragraph 11 of their Circular, No. 29, dated 17th July, 1849, are of course superseded, so far as the submission of that Register to the Board is concerned.

No. DCCCXIX.

TO THE COMMISSIONERS OF REVENUE.

No. 819.
MISC. DEPT.
Thermometers to be placed in the shade on the north side of cutcherries.

August 9, 1850.—No. 52.

THE Sudder Board of Revenue having observed great discrepancies in the registers of the range of the thermometer embodied in the Harvest Reports, and presuming that these discrepancies arise from the want of uniformity with respect to the situations in which the thermometers are kept, are pleased to direct that in future the thermometers be kept outside of the cutcherry house, on the north side of the building, and in the shade.

No. DCCCXX.

TO THE COMMISSIONERS OF REVENUE.

No. 820.
MISC. DEPT.
Repair of broken pluviometers how to be effected.

August 9, 1850.—No. 53.

I AM directed by the Sudder Board of Revenue to communicate, with reference to Circular Order, dated 31st May last, No. 30, that the present pluviometers must be continued in use so long as they remain serviceable. When trifling accidents occur, such as the breaking of the scale, &c. the float and broken parts should be sent direct to the Mathematical Instrument Maker's department attached to the Surveyor General's office, where the damage will be repaired at a trifling cost, unless the repairs can be executed on the spot.

No. DCCCXXI.

TO THE COMMISSIONERS OF REVENUE.

No. 821.
MISC. DEPT.
Collectors on succeeding to office, not to alter the practice established by their predecessors, without sanction. Commissioners to

August 13, 1850.—No. 55.

THE Commissioner of Patna having brought to the notice of the Board, that in 1847 the Collector of Shahabad ruled that no security bond under Sections 15 and 16, Regulation V. of 1812, should be received unless the same had been registered by the Register of Deeds, and that the Register of Deeds of Zillah Sarun had lately requested the Acting Collector to extend the

system to his District, which request the Acting Collector very properly reported to the Commissioner, in order to the prevention of such mistaken proceedings; I am instructed by the Board to direct that the course followed by the Acting Collector of Sarun shall always be observed in future, and that no Collector shall in any respect alter the practice of any office of which he may take charge, without the sanction of the Commissioner of the Division. If an Officer disapproves of any practice which may have prevailed under his predecessors, or is desirous of introducing a new system in any department of his office, he will address the Commissioner, detailing fully his reasons for the alterations proposed.

Circular, No. 821. Aug 13, 1850.

introduce uniformity of practice in all Districts under their charge.

2. It will be the duty of the Commissioner, due reference being had to local peculiarities, to preserve uniformity of proceeding in all the offices under him.

3. By this means not only will bad management be prevented, but the benefit of rules introduced by one fitted to reform abuses, instead of being confined to the District of which he may have charge, with liability to disuse on his leaving it, will be extended to all Districts with a certainty of preservation.

4. A Commissioner on any change being proposed to him, the introduction of which generally appears desirable, will address the Board.

No. DCCCXXII.

TO THE COMMISSIONERS OF REVENUE.

August 16, 1850.—No. 57.

No. 822. Misc. Dept.

Dates of departure of Commissioners on their tours and of return to be reported, for the purpose of being inserted in a Register in the Board's office. Tours to be made once a year, and a fortnight spent in each District.

I AM directed by the Sudder Board of Revenue to request that the rule laid down in Circular Order dated 8th May, 1829, No. 1900, which has fallen into disuse, may be strictly observed, and that you will invariably report the dates of your departure to and return from the Districts of your Division.

2. The Board will expect you to make the tours of your Division once a year, and to remain in each District at least a fortnight. They have instituted a Register in their office for the purpose of enforcing the due performance of this duty on your part.

No. DCCCXXIII.

TO THE COMMISSIONERS OF REVENUE.

No. 823.
MISC. DEPT.
Forms of 35 lithographed Registers to be maintained in Collectors' offices.

August 27, 1850.—No. 59.

IT having been brought to the notice of the Board that the same Registers are not kept up in all offices, and that different forms are used for Registers which are identical, I am directed to intimate to you, that forms for thirty-five Registers, as per list annexed, have been sent to the Lithographic Press, and that the Superintendent has been directed to supply Collectors immediately with a book of each. When these books shall be nearly filled, the Collectors will indent on the Superintendent either for new books, or for sheets with which to form books, as may be found most convenient.

2. You will be good enough to instruct the Collectors of your Division never to indent at one time for more books or sheets than they will require for one year's consumption.

3. If sheets are indented for, they will when received be bound up by the Collector's dufteree in kurwa or other strong cloth, and be numbered in conformity with the list.

4. The form of the Registers is not to be altered. The Superintendent of the Press has been instructed never to admit of any alteration or to change the numbers. When these Registers shall have been in use one year, any Collector desirous to introduce an alteration in one of these Registers, or to establish a new Register, will submit his proposal to the Commissioner, who if he considers the change desirable, but not otherwise, will submit the Collector's letter to the Board, when the alteration will either be introduced generally or disallowed.

5. Should any local peculiarities make other Registers necessary, they will be styled "Local Registers."

6. When on circuit you will examine these thirty-five Registers, and having ascertained that they are systematically kept up, sign each, noting the date on which it was inspected.

LIST OF REGISTERS.

No. 1. Register of petitions.
No. 2. Register of roobokarees, reports, urzees, &c. received.
No. 3. Register of mutation cases.
No. 4. Register of summary suits under Regulation VII. of 1799.
No. 5. Register of suits under Regulation V. of 1812.

Circular, No. 823. Aug. 27, 1850.

No. 6. Register of miscellaneous cases under Regulation V. of 1812.

No. 7. Register of sales of putnee talooks under Regulation VIII. of 1819.

No. 8. Register of sales under Section 15, Regulation VII. of 1799, Act I. of 1820, and Act VIII. of 1835.

No. 9. Register of miscellaneous cases.

No. 10. Register of miscellaneous cases connected with khas muhals.

No. 11. Register of cases of execution of decrees in summary suits.

No. 12. Register of appeals in summary suits under Regulation VII. of 1799, and V. of 1812.

No. 13. Register of butwarrah cases under Regulation XIX. of 1814.

No. 14. Register of cases connected with the Court of Wards.

No. 15. Register of cases in which explanation may be called for from Commissioner's office.

No. 16. Register of roobokarees received from the Special Commissioner's office.

No. 17. Register of precepts received from the Civil Court.

No. 18. Register of Government original suits in the Courts of the Judge and Sudder Ameen.

No. 19. Register of Government cases in the Moonsiffs' Courts.

No. 20. Register of appeals in Government suits.

No. 21. Register of cases referred by the Civil Court under Section 30, Regulation II. of 1819.

No. 22. Register of cases instituted in the Collectorship under Section 30, Regulation II. of 1819.

No. 23. Register of muhals brought to sale under Act I. of 1845.

No. 24. Register of enquiries respecting securities.

No. 25. Register of applications to have documents stamped under Regulation X. of 1829.

No. 26. Register book of mooktearnamahs.

No. 27. Register of claims to deposits.

No. 28. Register of appeals in cases of sale of shikmee muhals.

No. 29. Register of prisoners confined in the civil jail at the instance of Collectors.

No. 30. Register of muhals attached by order of the Civil and Criminal Courts.

No. 31. Register of fees under Regulation XV. of 1797.

No. 32. Register of fees for searching records under Circular Order of 17th July, 1829, No. 31.

No. 33. Dustoor-ool-umul book in which all rules prescribed by the Commissioner and the Sudder Board are to be entered.

No. 34. Book of translations of orders received from the Commissioner, Sudder Board and Government, translation of which may be considered necessary.

No. 35. Book of miscellaneous robbokarees unconnected with any case.

No. DCCCXXIV.

TO THE COMMISSIONERS OF REVENUE.

No. 824.
MISC. DEPT.

Covenanted Assistants to be employed in the cold weather on revenue duties in the interior of Districts. Their reports to be submitted for Board's inspection.

September 3, 1850.—No. 62.

WITH reference to the instructions which have from time to time been issued from this office respecting the employment of Assistants in the interior during a portion of the cold season, I am instructed to forward for your information and for communication to the Collectors, copy of a letter from the Secretary to Government, dated the 16th ultimo, No. 761, and to request that you will make arrangements for the employment of all the Assistants of your Division in revenue work in the interior during a portion of the ensuing cold weather.*

2. If there are no settlements to be made, there are always in every District some cases pending in which enquiries on the spot would be useful, and I am directed to request that before the 1st November, you will arrange on what duty each Assistant shall be employed.

3. As before directed,† the Assistant's report is to be written by himself and sent for the Board's inspection.

FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 761, dated 16th August, 1850.

I am directed by the Deputy Governor of Bengal to acknowledge the receipt of your letter, No 319, dated the 19th ultimo, suggesting that all Magistrates be instructed to make their tours in the interior of their Districts only during the months of November and December, in order that Assistants may be placed at the disposal of Collectors for employment in the interior of their Districts, during the months of January, February and March.

2. In reply, I am directed to state that his Honor fully concurs with the Board in attaching great importance to the employment of Assistants in revenue work in the interior of their Districts, during every part of the cold season when there is any such work to be done; and he authorizes the Board to employ Assistants at that particular time of the year, whenever there is such work to be done, as though the whole of their time were at the disposal of the Collector.

3. His Honor sees no necessity for a rule restricting the tours of Magistrates

* Revenue duties may be assigned to Assistants in charge of sub-divisions. C. O. 28th January, 1851, No. 4.

† The reference here is to orders passed in connection with the annual Reports, directing the employment of Assistants on Settlements, their reports being drawn up by themselves without assistance.

to two particular months. Magistrates should be considered in charge of their own offices, in whatever part of the District they may be. As regards the superintendence of the jail, which is the only duty a Magistrate cannot personally perform when out in the District, the Magistrate must make the same arrangements when the Assistant is employed in the District in settlement or other duties under the Collector, as he would make if there happened to be, as is frequently the case, no Assistant attached to his District at all. The Superintendent of Police has been informed accordingly.

Circular, No. 824. Sept. 3, 1850.

No. DCCCXXV.

TO THE COMMISSIONERS OF REVENUE.

September 10, 1850.—No. 63.

No. 825. Misc. Dept.

Applications for deposits less than 50 Rs. may be on plain paper.

I AM directed by the Sudder Board of Revenue to intimate for your information and guidance and for communication to the Collectors subordinate to you, that the Government have been pleased to authorize Collectors to receive applications on plain paper for deposits in their Treasuries, when the amount is less than Rs. 50.

No. DCCCXXVI.

TO THE COMMISSIONERS OF REVENUE.

September 13, 1850.—No. 64.

No. 826. Misc. Dept.

Decision of Sudder Court circulated to the effect that an Officer subject to two Authorities, such as a Pergunnah Cazee who is also a Sale Commissioner, should not be summoned by one Authority without intimation being given to the other.

I AM directed by the Sudder Board of Revenue to transmit for your information and guidance and for communication to the Collectors of your Division, a copy of a letter from the Register of the Sudder Court, No. 1338, dated the 28th ultimo, communicating the decision of the Court on the following question referred to them by the Board; viz. whether a Pergunnah Cazee is placed so exclusively under the Judge's control as to render it improper for the Collector to summon him direct to answer for any dereliction of duty as a Sale Commissioner appointed under Act No. I. of 1839.

2. The Board concur in the observation of the Court that an Officer subordinate to two Authorities, should not be summoned by one, without intimation being given to the other.

Circular, No. 826. Sept. 13, 1850.

FROM THE REGISTER OF THE SUDDER COURT, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 1338, dated 28th August, 1850.

In reply to your letter No. 104, dated 16th ultimo, I am directed by the Court to state for the information of the Sudder Board of Revenue, that the Judge of Bhagulpore has reported that he was ignorant at the time that he objected to the Cazee being summoned by the Collector, of that Officer being also an Ameen under Act I. of 1839. The Court consider this explanation satisfactory, and observe that an Officer subordinate to two Authorities, should not be summoned by one, without intimation by him to the other.

No. DCCCXXVII.

TO THE COMMISSIONERS OF REVENUE.

No. 827. Misc. Dept.

Form of Return of Collectors' business prescribed, with instructions. Separate statements of summary suits and executions of summary decrees forwarded with annual Reports, discontinued, as well as quarterly statements of Resumption suits.

September 17, 1850.—No. 65.

By Circular Order No. 25, dated 14th May last, you were requested in future to forward quarterly to the Board, the Statements of business received from the Collectors, in order that any misuse of the agency allowed might be immediately checked, and that the Board might be always informed what share of the business was taken by each of the Officers employed.

2. It now appears that some of the Commissioners do not receive from the Collectors subordinate to them any returns shewing by whom the work transacted during the quarter has been performed, and the Board have been requested to determine in what form the information required shall be furnished.

3. For the future, Collectors will forward quarterly to your office, and you will submit to the Board with such remarks as may be called for, a Statement in the form annexed for each District. You are requested to send all the Statements for your Division together, and in order to the completion of the series in this office, with the Statement for the 2nd quarter you will forward a Statement for the 1st quarter of the current year.

4. The Board are now engaged on a revision of the annual Statements with a view to decrease their bulk and save labour in the preparation of them—they will be mindful to arrange that these quarterly Returns shall suffice for the foundation of the annual Statements of business.

Circular, No. 827. Sept. 17, 1850.

5. This one Return will suffice for statistical and executive purposes. The separate statements for

Summary suits,
Execution of summary decrees,
Cases under Regulation II. of 1819, Regulation III. of 1828, Regulation IX. of 1825,

will no longer be required, but the three Statements connected with sales under Act I. of 1845, must be forwarded separately as heretofore. They contain much information which cannot be dispensed with, and cannot be brought into this form. The statement of prisoners will also be submitted as at present.

6. Settlements are purposely excluded from this Statement. Where settlements are in progress, a concise progress report may be annexed shewing who were employed during the quarter on settlements and the work performed; but figured statements are unsuitable to the conveyance of information on such a subject and are calculated to mislead.

7. The Board understand that in some Districts the Deputy Collectors furnish long monthly reports of the progress of the settlements on which they are employed. Such frequent reports, they observe, are seldom inspected, while their preparation occupies much time—wherever used they may be discontinued.

8. The Notes in the column of remarks should always be written by the head of the office himself. In the estimation of the Board, the transfer of such a duty to a subordinate, indicates careless management and an indifference to good report, which has an injurious effect on the subordinates of all classes.

Circular, No. 827. Sept. 17, 1850.

Statement of business in the office of the Collector of —— in the — qr. of 1850-51.

Description of business.	2 Remaining from previous qr.	3 Brought on in this quarter.	4 Total.	Disposed of. 5 By Collector.	6 By Assistant AB.	7 By Assistant CD.	8 By Deputy Collector EF.	9 By Deputy Collector GH.	10 By Deputy Collector IJ.	11 Total.	Remaining. 12 With Collector.	13 With Assistant AB.	14 With Assistant CD.	15 With Deputy Collector EF.	16 With Deputy Collector GH.	17 With Deputy Collector IJ.	18 Total.	19 Remarks.
1 Appeals of all sorts heard and disposed of by Collectors, ...																		N. B.—If the statement does not shew cases decided by the Assistants, the Collectors are to explain how they have been employed.
2 Summary suits under Regulation VII. of 1799, ...																		In the column of Remarks any extraordinary increase or decrease in the number of cases should be explained.
3 Summary suits under Regulation V. of 1812, ...																		Should the work performed by any officer be less than usual, reasons should be assigned.
4 Execution of summary decrees,..																		
5 Cases under Regulation II. of 1819, ...																		
6 Cases under Regulation III. of 1828, ...																		
7 Cases under Regulation IX. of 1825, ...																		
8 Sales for arrears under Act I. of 1845, ...																		
9 Sales under Regulation VIII. of 1819 and Regulation I. of 1820, ..																		
10 Sales under Act VIII. of 1835, ..																		
11 Appeals against sales referred by Commissioner for investigation and report,.....																		
12 Pleadings in Government suits, ..																		
13 Cases under Section 30, Regulation II. of 1819.																		
14 Butwarrah cases, ...																		
15 Dakhil kharij cases, ...																		
16 Pension cases.																		
17 Abkarree cases, ...																		
18 Stamp cases,.....																		
19 Claims to money in deposit, ...																		
20 Refund cases, ...																		
21 Compensation cases under Regulation I. of 1824, ...																		Of course entries under the first heading will appear only in columns 2, 3, 4, 5, 11, 12, and 18.
22 Inquiries relative to securities,..																		
23 Miscellaneous, ...																		
Total,....																		

Memorandum of summary suits.

	Pending more than a year.	Pending more than 6 months.	Pending more than 3 months.	Pending less than 3 months.	Total.	Remarks.
Suits,.....						Should any case have been pending above 6 months, the cause should be given.
Execution of decrees, ...						

Circular, No. 827. Sept. 17, 1850.

Memorandum of Resumption suits.

	Decided in favor of Government	Estimated jumma.	In favor of individuals	Estimated jumma.	Struck off.	Total disposed of.
Under Regulation II. of 1819.						
Under Regulation III. of 1828, ...						
Under Regulation IX. of 1825, ...						
Total.....						

No. DCCCXXVIII.

TO THE COMMISSIONERS OF REVENUE.*

September 24, 1850.—No. 154.

No. 828. MISC. DEPT.

System adopted in North West Provinces, for supplying provisions for troops marching along the Grand Trunk Road

I AM directed by the Sudder Board of Revenue to transmit to you a copy of a letter from Lieutenant-Colonel J. Steel, Superintendent of Police and Supplies, Grand Trunk Road, No. 52, dated the 23rd ultimo, and of the extract from his report to the Government of the North Western Provinces, dated the 2nd March, 1848, to which it gave cover, relative to the system adopted in those Provinces for the supply of provisions for troops marching along the Trunk Road, and to enquire whether the same plan can be established in the Districts of your Division through which the road in question passes.

FROM LIEUTENANT-COLONEL J. STEEL, SUPERINTENDENT OF POLICE AND SUPPLIES, GRAND TRUNK ROAD, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 52, dated 23rd August, 1850.

I have the honor to acknowledge the receipt of your letter No. 123, dated the 6th instant, requesting me to communicate for the information of the Sudder Board, all that I can regarding the system pursued in the North Western Provinces, for the accommodation and supply of troops marching, and of the expense attending the establishment and maintenance of the burdasht khanas.

2. In reply I have to acquaint you for the information of the Board, that encamping grounds were selected at each of the usual halting places, under orders by the Hon'ble the Lieutenant-Governor, North Western Pro-

Encamping ground.

* This Circular was issued to the Commissioners through whose Divisions the Grand Trunk Road passes, viz. Jessore, Moorshedabad, Patna, and Hazareebaugh.

Circular, No. 828. Sept. 24, 1850.

vinces, dated 25th March, 1847, but were subsequently amended in pursuance of a notification in the Agra Government Gazette, dated 28th April, 1848.

Page 92 Selected Orders.

3. These encamping grounds are each 400 yards square, and on the more frequented parts of the Grand Trunk Road, there are two close together, and parallel to, and adjoining the road, and generally opposite to each other.

4. They were directed to be chosen with reference to shade and water, for the comforts and convenience of the troops, but without interfering with the rights of owners to the trees on the ground. Where shade could not be found, trees have been planted to insure, at a future season, shade for troops that may have to march early or late in the season—a sweeper has also been engaged to keep the encamping grounds clean, by removing the refuse or offal after the march of troops or travellers.

5. The expense of resuming these lands has been or is to be adjusted by the Commissioners of the several Divisions, and is unknown to me.

Supply of provisions.

6. The question of the supply of provisions was so obviously to the disadvantage of all those who had hitherto had any share in their collection, I was not surprized that the greatest difficulty should exist to the establishment of any organized system of purveyance; and it was not till the personal exertions of his Honor the Lieutenant-Governor were brought to bear on the question, that the difficulty was overcome; more especially where the want of energy of the heads of Districts did not enforce the enactments, the natives with their usual subtlety urged every excuse to delay it, and they may be said to have only been completely overcome by his Honor's trip down the Grand Trunk Road last cold season. On that occasion I accompanied him, and he visited every burdasht khana, and saw every tehsildar in whose districts they were, and it was only to his personal exhortations on these occasions that I can attribute the overcoming of the difficulties.

7. With a view to enable the Sudder Board to form an estimate of some of these difficulties, I beg leave to annex paras. 2 to 17 of my report, dated 2nd March, 1848, for the information of the Lieutenant-Governor.—Vide Appendix A.

Burdasht khanas.

8. In pursuance of the spirit of the General Orders of the 21st January, 1833, burdasht khanas were commenced by Mr. Montgomery, the indefatigable Collector of Cawnpore, in the cold season of 1847-48, and were subsequently directed in the notification of the 28th April, 1848, to be extended to all the Zillahs of the North West Provinces.—Vide plan, Appendix B. of the Selected Papers.

9. The expense of the burdasht khanas have been about 300 Rs. each in the Cawnpore Zillah, and have varied in other Zillahs more or less, according to the price of materials or the means of labour engaged. In some Zillahs convict labour was employed, and of course the expense was considerably diminished, as the walls were made of earth, and the roofs covered with tiles, so that little work had to be paid

for; but I should think 300 Rupees the highest rate which they ought to attain. The burdasht khanas should always be close upon the road so as to allow the contractors the benefit of sale to all travellers. Circular, No. 828. Sept. 24, 1850.

Page 92 Selected Orders. 10. The contractors were established under the notification of Government, 28th April, 1848, and advances under adequate security sanctioned them as follows:—

Bunneahs;.....	200 Rupees.
Firewood and bhoosa, ...	150
Milkman, ...	40
Fowls and eggs, ...	25
Kurbie, ...	35
Grass and straw, ...	20
Sweetmeats, ...	10
Shepherd, ...	25
Oilman, ...	25
Coomar for pots, ...	10
Chebane, ...	25
Total Rupees,....	565

A chowdree for carriage was sanctioned with an advance of 50 Rupees, but that arrangement has been since modified.

11. The contractors by that notification were to have the shops and godowns in the burdasht khana free of rent; they were to sell at the rates of the day, to have no monopoly, and be bound under penalties to furnish the best supplies, and to refund the advance whenever required. The Police were prohibited having any thing to do with them, as it was found they were fed by the bunneahs, but as usual did not pay.

12. The contractors were furnished with sunnuds or agreements by the Collector, which has given them an importance and confidence in themselves, and they are now less inclined to submit to the impositions of native officials. Care should be taken not to allow one individual to have the whole of the contracts at any station, but separate engagements should be made with each contracting tradesman, else the general contractor will require a profit as well as the individual trader, and this will lead to adulteration and consequent dissatisfaction.

Page 131 Selected Papers. 13. A nerick or price-current is furnished them in English and Persian for articles that only fluctuate periodically, and the tehsildar sees that the prices at which they sell other articles are in conformity with the rates and usage of the District.

14. The difficulty at first was to induce men to engage in a novel system—that of supplying native officials—but it is now so well established in some Zillahs, that I fully expect that contractors may be obtained without any advance whatever, more

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especially where these men find their interests looked to and protected, and ultimately they may be expected to keep up the burdasht khanas and all other incidental expenses, on the whole of the Grand Trunk Road, upon which there is such a great and increasing traffic.

15. With a view to enable the Sudder Board to understand more fully the whole of these arrangements, I enclose for their information copy of the selected papers and orders, civil and military, regarding the march and supply of troops, &c. published by order of the Hon'ble the Lieut.-Governor, North Western Provinces.

16. In conclusion I may add that the expense of the burdasht khana may be about 300 Rupees at each halting ground. The contractors will require a loan of 565 Rupees; but the expense of the ground resumed I am not aware of. I shall be happy to furnish information on any other subject the Board may require.

APPENDIX A.

EXTRACT OF A LETTER FROM MAJOR J. STEEL, SUPERINTENDENT OF CANTONMENT POLICE, N. W. P., TO THE SECRETARY TO GOVERNMENT, N. W. P.

Dated 2nd March, 1848.

2. At each place, with few exceptions, I saw the tehsildar, thanadar, chowdree, bunneah, with whom in conjunction with the Officers of the Revenue department, rests the arrangement for providing food for travellers; the contractor for firewood and bhoosa, at all the places where they existed; and lastly the Zemindars of all the villages adjoining, to whom I gave an opportunity of expressing any complaints they wished to make.

3. I kept a daily journal of what took place, and now proceed to embody my observations and suggestions I have to offer grounded on them.

4. Previous to our occupation of this country, and at the present day in the surrounding Native States, more particularly Oude, where the majority of our native army are enlisted, the public Officers of the Government, civil and military, and their attendants, travel at the expense of the people, who at the different places of halting, are obliged to supply, without any payment, firewood, bhoosa, straw, grass, water, pots, milk, &c. &c.

6. This has in pursuance of the orders of the British Government, been gradually, but too slowly subsiding within our Provinces, consequent on the disinclination of the native servants of the Government, civil and military to its abolition.

7. From education, habit, and all early associations, they think they have a right to be supplied gratis; hence the opposition to any arrangements to prevent the old system of purveyance; and I may say, without any exception, the higher the

rank or authority of the master in any given place, the more exorbitant are the exactions of the servants and establishments employed under him.

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8. Regulation XI. of 1806 was intended to remove this, and directed the Commanding Officer of a corps, or others requiring supplies, to forward an indent to the Collector, requesting provision for a certain number of people, calculating the expenditure at some unnecessarily given data, at certain places of encampment, by particular dates.

9. The Collector then sent an order to the tehsildar, who again employed mirdahs and chuprasees, who were too happy to be engaged in a matter which gave them the opportunity of so much profit.

10. These men immediately sent to the different villagers and directed them to be prepared to attend camp with a due supply of provisions, &c. Those who could pay got an exemption from being dragged from home several miles, and often for uncertain periods, occasioned by delays in the march of a corps or individuals from rain or other cause. They were directed to supply a certain portion of the required indent; the larger the camp, the more extensive the levy.

11. Their great object was to collect from the different zemindars or lumbardars, firewood, forage for cattle, earthen pots, fowls, eggs, milk, &c. more than the required quantity, the whole of which was gathered in one place, and what was left unconsumed was appropriated to themselves.

12. This excess not only remained unpaid for by the camp, but also (from timidity and ignorance of the people employed, and the want of all systematic arrangements) several of the servants, camp-followers, &c. &c. did not pay for the articles received. The consequence was that to the zemindars little or nothing was ever paid.

13. The different articles were not paid for when withdrawn from the villages—the Revenue Officers not having been supplied with money for that purpose,—and the procrastination in obtaining their due, arising from the thousand reasons that could be assigned for non-adjustment, frequently precluded all hope, and the people were compelled to put up with the loss.

14. The parties furnishing seldom applied for payment; some, from it not having been the custom, and others, afraid to do so: so that not only the surplus store, but nearly all the money paid for the different articles, went into the pockets of the Revenue and Police Officers themselves.

15. Such was the more general practice till the promulgation of General Orders V. P. 15, dated 21st January, 1833, directing that the burdasht khana articles of supply should be provided by contract, and tolls be established on the principal high roads. Had this been carried out in full in every Zillah, much of the grievance since inflicted would have been saved the people, but the orders unfortunately allowed, where no contractors came forward, the articles to be stored and sold by the Government Officers: this has been taken a too general advantage of, and the system has remained with few exceptions unaltered.

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16. Contractors can always be found under proper protection; but it is not the interest of the subordinate Officers of the Revenue Department that the arrangements should be taken out of their hands. In some Zillahs they collect the dry wood and decayed trees during the year, on the plea of supplying troops marching, for which no payment is usually made.

17. In Furrackabad Zillah contractors for firewood and bhoosa (and some rivalry now exhibits itself) have existed for some years, to the great relief of the zemindars and villagers—advances on that account having been regularly made, and accounted for. This is essential to enable the contractor to lay in an adequate supply in due time, so as to be ready and fit for use when required, which no individual could do from his own resources.

No. DCCCXXIX.

TO THE COMMISSIONERS OF REVENUE.*

No. 829. Misc. Dept.

New thakbust and khusreh Rules circulated, with instructions for carrying them into effect.

October 8, 1850.

HEREWITH you will receive two copies of Rules for the thakbust and khusreh operations of the surveys in the Lower Provinces, which have been drawn up by the Board for the guidance of the Superintendents, in pursuance of the resolutions come to at a Conference held at their office, at which the Deputy Surveyor General, two of the four Surveyors, and three of the four Superintendents were present. One of these copies you will reserve for your own use; the other, with the accompanying specimens, you will immediately forward to Mr. ——, together with a copy of this communication.

2. The Board will expect such superintendence on your part as shall ensure strict attention to the Rules now promulgated. You should during the cold season visit the Superintendent's camp, and by actual examination of the thakbust and khusreh maps and missils, satisfy yourself that the system laid down is in every respect observed.

* Addressed, with unimportant variations, to the Commissioners in whose Divisions survey operations were being carried on, viz. Jessore, Bhaugulpore, Dacca and Moorshedabad. That portion of para. 8, which relates to the extra establishment for disposing of khusreh arrears, was communicated only to the Commissioners of Jessore and Dacca, there being no arrears of that description in the other Divisions. In February, 1851, one of the Survey Superintendents was appointed to superintend the operations generally under the title of Controller of Surveys, and Commissioners retained only the judicial power of hearing appeals in boundary disputes. The Superintendent of the Bhaugulpore, Purneah and Maldah surveys was the first appointed to the office of Controller; but on the place being vacated by the then incumbent, it was provided as a more convenient arrangement in many respects, that the Superintendent of the 24-Pergunnahs survey should have the control of the surveys.

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3. The Board desire most earnestly to impress on the Superintendents that the success of the plan *depends entirely on their industry and efficiency.* It is necessary that they should carefuly instruct their ameens, and employ only those whose qualifications for the duty they have ascertained by examination and test in the field. It is equally necessary that the Superintendents be with them in the field during the whole of the working season. From the 1st December to the 1st May, the home of the Superintendent must be his tent, and the work of each ameen should be constantly inspected, in order that any misapprehension or mistake may be immediately rectified.

4. You will immediately cause all the khusreh maps of the Pergunnahs and Districts completed, to be collected, and either bound into books, or arranged and numbered in portfolios of suitable strength and size. Two copies on English paper will be carefully prepared of each map; one complete set for record in the Collector's office, and one for record in the office of the Sudder Board of Revenue. It is to be borne in mind that the professional maps of villages which have been measured by khusreh, contain no delineation of Estates, and that, consequently, these khusreh maps, and not the professional maps, must be made use of in carrying into effect the provisions of Act IX. of 1847.

5. On enquiry made during the late Conference, it appeared to be doubtful whether in all parts the instructions that in *villages not measured by khusreh,* the professional maps should shew all distinct Estates, i. e. all muhals paying revenue to the Collector, have been fully carried out. You will therefore be good enough to cause this point to be carefully ascertained by comparing the Surveyor's maps with the Registers. It is not intended that each village map should be collated; a few villages of each Pergunnah in which there are the lands of several muhals, may be compared, and should the muhals be found correctly represented, further investigation will be unnecessary; but should the distinction of muhals be found wanting in any one village map, the enquiry will be carefully followed up, and the extent of the omissions be fully reported to the Board, with mention of the names of the public Officers who are answerable for the departure from the course of proceeding prescribed in paragraph 5 of the Rules of guidance.*

* The Rules in force before the introduction of the new thakbust and khusreh Rules, are contained in a report from the Superintendent of the Behar survey, Mr. C. H. Lushington, dated the 17th December, 1842, No. 134, to the address of the Commissioner of the Division, with the Board's annotations thereon. The report with the notes of the Board was circulated to the several Commissioners

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6. The Deputy Surveyor General has been requested to reduce the survey establishment as opportunity may offer, until it is of sufficient strength to keep pace with three hundred hulkahs per mensem, which is the quantity of work which it is expected each Superintendent will be able to perform.

7. The sanction of the Government has been solicited to the revised field establishment, and the addition to the ministerial establishment of the Superintendent specified at No. XXVI. of the Rules.

8. In pursuance of a resolution passed at the Conference, you will instruct Mr. —— immediately to take over from the Surveyors the present arrears of villages under khusreh measurement, for disposal either by demarcation or khusreh measurement according to the new system. To enable Mr. —— to bring up these arrears simultaneously with the progress of his future work, the Board have recommended that he be allowed, pending a report founded on actual experiment, an additional field establishment of the strength specified on the margin, to be employed exclusively on the khusreh arrears, to be reduced as the arrears are reduced, and to be entirely dispensed with, when they have been finally cleared off. They have also recommended the appointment of a Covenanted Assistant under Mr. —— for the separate superintendence of this establishment under his instructions.

4 Peshkars at Rs. 40.....	Rs. 1920
40 Ameens at Rs. 16, for 6 months, ...	,, 3840
Ditto at Rs. 8, for ditto, ..	,, 1920
Total annual expense,.....	Rs. 7680

9. For the use of both establishments, Mr. —— will be supplied by the Deputy Surveyor General with

— compasses including those already furnished to him.

— brass scales as standards for each peshkar and the office use.

— printed paper scales to be stuck on a small block of wood for the use of the ameens.

— paper protractors.

10. Mr. —— will also be supplied with some spare compass needles, to replace any which may require to be re-magnetized, and he will purchase a magnet with which to magnetize his needles when they require it, charging the cost in a contingent bill.

in succession, as the surveys entered their Divisions, and was considered to constitute a manual for the Civil Officers of the surveys. This report will be found in the Appendix. Such parts as have not been superseded by these survey Rules are still in force, but the preparation of a new and complete code, embodying the new Rules, is in contemplation.

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THAKBUST AND KHUSREH RULES.

Demarcation by scale and compass.

I. All demarcations and measurements to be conducted by scale and compass, and with chains, to the entire abolition of ropes and poles.

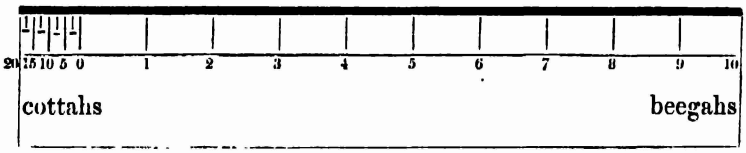
Chains.

II. The chains to be 30 feet long.

Scale.

III. The scale of thakbust and khusreh to be as follows:—330 feet to an inch, or 16 inches to a mile. The scale to be reduced one-half, when the circumstances of a village are such that the larger scale is unnecessary; or increased to 24 inches, should the minute sub-division of property require it. The Superintendents will be furnished with brass scales, of which a diagram and description furnished by the Deputy Surveyor General, will be found below. This scale being framed in exact accordance with the value of the standard beegah, and in due proportion with the professional survey scale, easy and immediate comparison between the operations of thakbust, khusreh, and professional survey, is obtained.

Scale of $2\frac{3}{4}$ *beegahs or* 330 *feet to the inch, or* 16 *inches to the mile.*



This scale for the khusreh and thakbust measurements, is framed on the value of the new standard beegah of 14,400 square feet. The beegah side, therefore, equals 120 feet, and two chains of 30 feet each, squared, give 5 cottahs, or $\frac{1}{4}$ of a beegah. The divisions therefore on the scale, marked 5, 10, 15, 20, shew one chain of the description which will be actually used.

To make this scale, divide 4 inches into 11 equal parts, and each will be equal to the beegah side of 120 feet. One of these divisions again, sub-divided into four, gives the measuring chains of 30 feet each, and these again into two, shew half chains, or $2\frac{1}{2}$ cottahs of 6 feet each.

Note.—These cottahs are linear cottahs of 6 feet each, 20 of which are equal to a linear beegah.

IV. The thakbust by the Superintendent of Survey will be conducted in the following manner.

V. The length of every bend and sinuosity in the boundary having been ascertained by measurement in the field, the same distances and proportions are to be laid down on the map by means of the scale.

VI. Each ameen will have a surveying compass graduated in the vernacular, with which the bearing of every thak or mark erected on the field is to be observed, and the proper direction given to the measurements, so that the map may be easily drawn, and the shape or contour of the very intricate boundaries found in nearly every village of Lower and Eastern Bengal, preserved.

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VII. The *bearings* or number of degrees read off from the compass as pointed out by the north end of the needle, will be laid down on the map by means of a paper circular protractor engraved in the vernacular. These have already been supplied to the Superintendents, and as many more as may be required will be forwarded.

VIII. To facilitate the protraction of so many bearings to form one circuit, lithographed ruled paper will be furnished to the Superintendents—the parallel lines across the sheet forming so many meridians on which the protractor might be fixed, thus ensuring greater accuracy.

IX. *Some* error in closing the circuits will be inevitable, and it is better that this error should be distinctly shewn on the thakbust map, than that the work should be forced to close.

Demarcation of Estates, i. e. muhals.

X. This thakbust is in future to embrace, besides the village boundaries, the demarcation of the boundaries of each muhal in a village. The Superintendent will in the first place lay down the village boundary, and then demarcate on his thakbust map the boundaries of all independent muhals having lands in that village. Every thakbust map and missil must be examined and countersigned by the Superintendent himself, before it is transferred to the Surveyor.

XI. The holdings to be considered independent muhals, entitled to distinct entry on the thakbust maps, are

1st. Independent muhals paying revenue to Government.

2nd. Insulated blocks of such independent muhals.

3rd. Resumed tenures.

4th. Confirmed lakhiraj tenures, i. e. tenures confirmed on trial, and tenures not subjected to trial, the titles being considered good.

5th. Blocks of land belonging to the 3rd and 4th classes.

6th. Blocks of land relinquished under the orders not to assess holdings under 50 beegahs.

7th. Concealed rent-free tenures discovered by the survey, and referred for investigation to the Collectors.

XII. If the demarcation of the boundaries of all these independent holdings can be effected, and the lands of each correctly represented in the map, without resort to khusreh measurements, demarcation of the boundaries of each will be made by chain and compass. If the lands are so interlaced that such demarcation would be more intricate, laborious, and expensive than khusreh, demarcation by khusreh will be resorted to.

Khusreh measurement when demarcation without it is impossible.

Khusreh at discretion of Superintendent.

XIII. In one survey, independent muhals held in patches not exceeding an acre in extent, have been demarcated and correctly placed in the thakbust and the professional maps, but it is left to the discretion of the Superintendent to prepare his thakbust

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by demarcation or by khusreh, as he may think best, with reference to the nature of the country and the number and size of the independent holdings.

Demarcation of very small independent muhals without khusreh.

XIV. Should there be in a village not subjected to khusreh, a few small independent muhals of such extent as not to admit of correct representation on the scale used for the demarcation, their positions shall be marked on the map by dots and numbers, thus,—

1.

3. 2.

4.

and plans of such patches, on an enlarged scale, shall be shewn on the margin of the village map, or on a separate sheet attached to the map, as may be convenient.

Natural land-marks near boundaries.

XV. All natural land-marks near the boundary lines will be introduced on the maps with correct bearing and distance. Where natural marks are wanting, so many artificial marks are to be erected as shall make the boundary easily traceable. It is expected that the thakbust maps will alone be a sufficient guide to the professional Surveyor. Should the professional Surveyor find the thakbust map inconsistent with the natural or the artificial boundary marks,

Thakbust to be the Surveyor's guide.

he will return the map for correction to the Superintendent, and either desist from the survey of the village till the map shall be returned corrected, or call on the Superintendent to send an Officer to explain the boundary, as may be most conducive to the conduct of the survey. When the nature of the country is such that boundaries cannot be demarcated, so as to be a sufficient guide for the professional Surveyor, the ameen who prepared the thak-

Ameens to point out boundaries in a difficult country.

bust, or a peadah qualified for the task by personal ability and by attendance on the ameen when he prepared the map, shall attend the Surveyor to point out the boundaries to him.

Jungle how to be demarcated.

XVI. When a Superintendent or ameen employed under him shall meet with jungle, the boundary shall be laid down by placing marks through the jungle, if that operation be practicable; if not, the jungle will be left to be surveyed as a separate block by the professional Officer.

Expenses attending demarcation.

XVII. Expense for cutting jungle and erecting boundary marks, will be allowed on the representation of the Superintendents.

Khusreh, if practicable, to be completed before professional survey.

XVIII. It will be the endeavour of the Superintendents to complete their operations connected with a village, whether khusreh or simple demarcation, before the professional survey is commenced, in order that the khusreh may be checked by the professional survey; but if in consequence of the intricacy of the work, and the numerous khusreh measurements, delay of the survey becomes imminent, the

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external boundaries of the villages marked for khusreh shall be made over to the professional Surveyor, and the khusreh measurements by the Superintendent shall follow.

Professional Surveyors to plot Estates from the thakbust plans without survey.

XIX. The Surveyors will plot in their village maps all the internal demarcations of the boundaries of Estates which they find in the thakbust maps.* It is of no consequence whatever that the different Estates should be entered on the maps with extreme exactness :—provided the area be correct within a small percentage, and the position be so far correct as not to be inconsistent with the topographical features of the village, all that is necessary for revenue, statistical, and geographical purposes will be attained. Should the professional Surveyor find the internal work of the Superintendent irreconcilable with the results of his survey, he will return the village to the Superintendent for correction, pointing out the mistakes he has discovered.

And to return the work for correction, should it be found inconsistent with the survey.

A village may be in part demarcated, and in part measured by khusreh.

XX. It shall not be incumbent on a Superintendent to measure the whole of a village by khusreh, because he has found it necessary to adopt that process with a part. Though property may be so interlaced in a small part of a village as to defy demarcation except by khusreh, the remainder may be all held under one or two Estates easily to be distinguished by simple demarcation. In such cases, the Superintendent will carry the operation of khusreh throughout the whole extent of the village, or confine it to a part, as he may consider advisable.

XXI. To exemplify a case of this nature, the plot of a village held under four Estates A, B, C and D, is sketched below. The boundaries of the large blocks might easily be demarcated; but in the interlaced parts, khusreh would be unavoidable. The Superintendent will exercise his discretion in measuring the whole village by khusreh or not, guided by the relative extent of the large blocks and the interlaced portion.

Objection.

There is one objection to this compound proceeding, to wit, that the Superintendent will obtain the areas of Estates partly from the survey, and partly from the khusreh made by himself, which may be productive of discrepancies and doubts. The Superintendent must carefully weigh the reasons for and against khusreh. The object of this Rule is to prevent the measuring of a village of 1000 acres by khusreh, merely because the boundaries of some holdings occupying 30 or 40 acres could not be otherwise ascertained.

* This provision has since been modified. By orders issued to the Deputy Surveyor General in September, 1851, it is directed that henceforward the professional maps shall be a record of the geographical and topographical features of villages, and that muhalwar details shall be depicted in the thakbust and khusreh maps of the Superintendents only.

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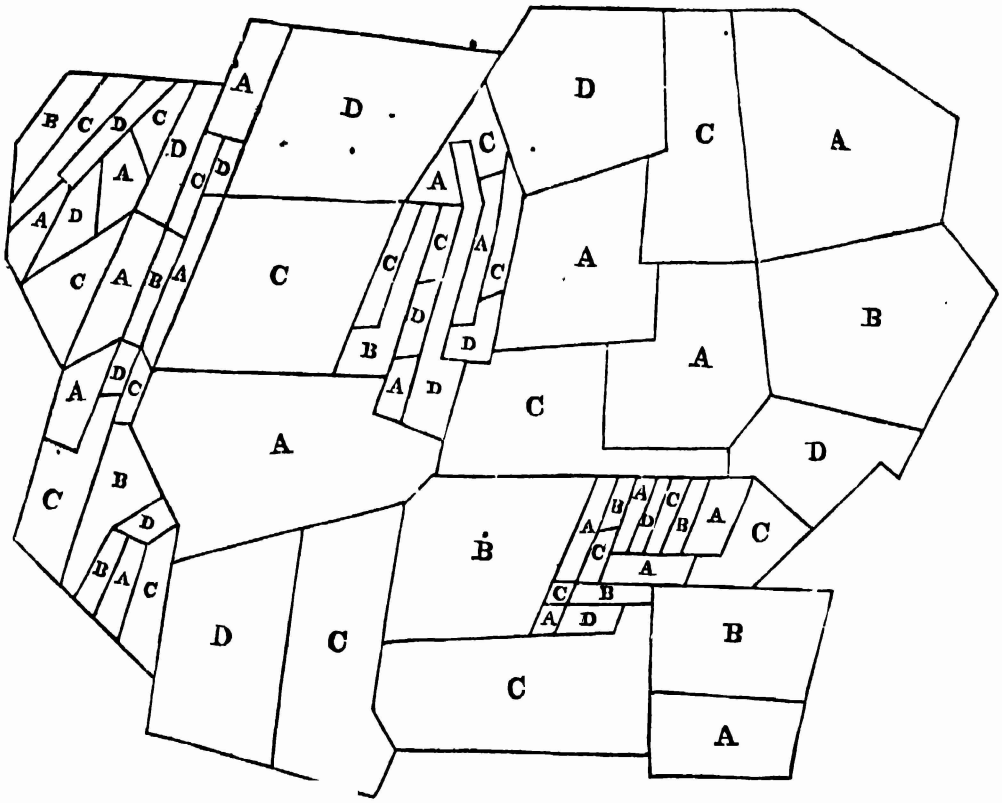

Khusreh by scale and compass.

XXII. Khusreh measurements will be conducted by scale and compass, after the manner introduced by Capt. Thuillier in his survey of Jynteah in Sylhet, under the following Rules of guidance 1 to 11 communicated by Capt. Thuillier.

1st. The same method of defining each separate field as heretofore will be followed, taking care to commence from one end or corner of the village circuit, and so proceeding continuously and regularly.

2nd. If the village be a small one, it may be measured in one circuit, but if large, it must be divided off into three or four circuits, each containing on an average from 150 to 200 acres.

3rd. The *exterior* fields of each of these circuits or *chucks*, are first to be measured and laid down by means of a Bengalee surveying compass. For each field two bearings are taken, one for the length, the other for the breadth; with occasionally, here and there, for large fields, a diagonal bearing in addition as a better connecting link, and to ensure greater accuracy in the mapping.

4th. Each field extending round the boundary being thus obtained, the circuit will be made to close within a triffing error; and the position of all such fields,

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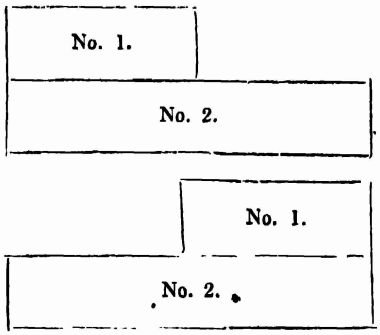
it will be evident, derive a very considerable degree of accuracy, as may be seen from the plan No. I. which accompanies.

Specimen A.*

5th. On the satisfactory closing of the circuit, all the fields in the interior of it are taken up in the usual way by the *chain only*, without the aid of the compass, and being kept or compressed within these defined limits, the several fields fall into their proper places, and all excess measurements or the contrary are immediately proved.

6th. To secure the proper falling in of every field into its proper place, and so that a map may *at any time* be made from the khusreh missil, every separate measurement is recorded as lying to the north, south, east or west of the preceding one, and as starting *from a certain point*. Thus No. 2 field starts from the north-east corner of No. 1, and No. 3, from the south-east corner of No. 2, and so on—the *corner starting point* being invariably recorded in every instance. Without this precaution no map can be protracted by scale and compass.

7th. According to the *old* system, taking the measurements of two fields from the khusreh, and without the map as a guide, their position might be laid down in either of the ways shewn in the margin, and thus the whole of the fields would fall into confusion, and defy reduction to paper without again going to the locality.



8th. The bearings as taken with the compass can be plotted by means of the paper protractor in the vernacular, as described for the thakbust. In the first instance, the circuit and the interior measurements should be plotted separately as shewn in plan No. I., and after all the errors and discrepancies are corrected, the whole may be put together, coloured, and finished, as in the fair specimen No. II. Each circuit appertaining to the village being completed in a similar way, the contour of the whole may be compared with the professional map.

Specimen B.†

9th. The scale used for this operation should be regulated according to the value of the local beegah, and in due proportion with the professional scale. For the Bengal surveys, the scale as described for the thakbust, should be employed, viz. 330 feet to the inch, or 16 inches to the mile.

10th. The advantages of this system of native measurement are,

First.—The admirable check and comparison afforded, and consequent superior accuracy of the work.

* This will be found annexed to C. O. 26th December, 1850, No. 81, where it forms Appendix No. 24.

† This will be found annexed to the Board's Circular of 26th December, 1850, No. 81, where it forms Appendix No. 25.

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Second.—The ability of any second or third party ignorant of the locality, and without connivance of the measuring ameens and help of any sketch or map, to produce a fair protraction from the missil or file.

Third.—The thorough insight thereby given to the voluminous khusreh missil, and immediate detection of all errors, clerical or venal.

Fourth.—The great benefit to the Surveyor or Superintending Officer, who thus obtains the utmost confidence in his work, and is saved infinite trouble, annoyance and doubt.

Fifth.—The value to the Government in possessing a really useful and permanent record, combining the qualities of the professional map, with the addition of the minutest detailed specifications of property in the village, fit for every purpose, both fiscal and judicial.

Sixth.—Its comparative inexpensive cost, when viewed with the lasting value of its results.

11th. The mode of registering these measurements is fully shewn in the extract from the khusreh chittah* which accompanies.

Field khusreh not necessary, if contiguous fields belong to the same Estate.

Note. The term "field" is here used in its commonest acceptation, i. e. a piece of land of any size or shape, enclosed, or marked so as to be distinguishable from the neighbouring land.

XXIII. But the Superintendents will bear in mind, that a *field* khusreh is not necessary for any purpose connected with the present operations. When property is so interlaced that contiguous fields are held under different Estates, the khusreh must necessarily be a field khusreh; but when several contiguous fields belong to one Estate, there is no reason why, if it be convenient, they should not be measured and mapped as one block; and it is not necessary that the plan hitherto observed in all khusreh measurements of measuring each field in three places, and taking the mean for length and for breadth, should never be departed from. Should the Superintendent or his subordinates find it more convenient, the contents of fields, or of blocks containing several fields, may be found by trigonometry and offsets.

Contents may be found by trigonometry, if Superintendent prefer it.

Superintendents to test the work.

XXIV. The Superintendent will himself occasionally test the accuracy of the khusreh measurements, not with reference to accuracy of *one* only, but also satisfy himself that the allotment of the land to the *several* Estates under which it is held, has been carefully conducted. It must be constantly borne in mind that on the accuracy of the khusreh measurement, the successful application of Act IX. of 1847 entirely depends. The assistance of the parties interested in the measurement should be sought by the most conciliatory conduct. If practicable, they should be induced to make themselves acquainted with the contents of the thakbust and khusreh plans, and to prepare counterparts of the ameen's sketches as they proceed. For this purpose, every opportunity consistent with

Landholders allowed to take counterparts of plans and maps.

* This is also one of the accompaniments of the Board's Circular containing Rules for settlements, No. 81, dated 26th December, 1850, where it forms Appendix No. 26.

Circular, No. 829. Oct. 8, 1850.

the due progress of the work should be afforded. When convinced of its correctness, not by the affirmation of the ameen only, but by means of their own intelligent apprehension, they will gladly attest a document which secures their possession; and there cannot be more satisfactory proof of the correctness of a plan than the recorded acquiescence in its correctness of all those whose interests may be affected by its contents. Those concerned should always be called upon to sign the thakbusts and khusrehs in which they are interested, or to state in writing their objections.

Signatures of landholders to thakbust and khusreh plans.

Two copies of all khusreh maps to be made.

XXV. The khusreh maps will be prepared on English paper, and of each *khusreh* map two copies will be made, one copy to be forwarded to the Collector, and another copy to be forwarded to the Sudder Board of Revenue. The original will remain in the office of the Superintendent. If too large for books, the copies for the Collector and the Board will, as Pergunnahs are completed, be forwarded to those offices in rolls, to be carefully preserved in suitable presses. Of the villages merely demarcated and not subjected to khusreh, two copies of the *thakbust* map will be made, one for the use of the Surveyor, and the other to be deposited in the Collector's office. The originals will remain in the office of the Superintendent. The thakbust maps will be prepared on good, strong, country paper.

And two copies of thakbust maps.

Annexed are,

Pattern thakbust plan, Specimen C.*

First.—A pattern thakbust plan with all the information required by the professional Surveyor. It is necessary that this should be carefully translated into Bengalee, and attentively studied by the ameens, each of whom should be required to make a copy for his own use and guidance without delay.

Pattern khusreh, Specimens D. and E.†

Second.—Pattern khusreh plan and extract from chittah. Of these also each ameen will immediately make a copy for his own use and guidance.

Paper protractors, Specimen F.

Third.—Paper protractors in the vernacular. They will be useful for teaching the ameens how to lay down bearings simply with a parallel ruler. The sheet of paper is sufficiently large for a plan to be described on it.

Establishment.

XXVI. The establishment of each Superintendent for combined thakbust and khusreh will be as follows:

2 Deputy Collectors.

6 Peshkars, @ 40 Rs. each per mensem.

60 Ameens.‡

1 Moonshee on the ministerial establishment for the charge of the khusreh missils, @ 25 Rs. per mensem.

* This is identical with appendices Nos. 16 and 17 of C. O. 26th December, 1850, No. 81, q. v.

† This is identical with appendix No. 26 of C. O. 26th December, 1850, q. v.

‡ Ameens are to plot their own work, or, some of them may be trained as nuksha nuveeses—C. O. 15th November, 1850, No. 187.

Circular, No. 829. Oct. 8, 1850.

XXVII. The ameens during the six months of the working season to receive 16 Rs. per mensem, and during the six months of the recess, 8 Rs. per mensem.

Boundary marks to be preserved by zemindars.

XXVIII. When the boundary marks of a village shall have been erected, the peshkars shall call on the zemindars of the conterminous muhals whose property has been marked, for a "supurdnamah" agreeing to be answerable for them till the professional survey shall have been completed: any party refusing to give the "supurdnamah," will be proceeded against and fined for obstructing the survey.

Sections 8 and 32 of North-Western Rules.

Boundary marks 3 feet high.
Sec. 24 of North-Western Rules.

XXIX. The ordinary boundary marks shall be small oblong mounds about 3 feet high, thrown up with the spade, but where these boundaries meet, a taller pillar shall be erected.

District boundaries.

XXX. In order to obviate the difficulties and delays caused by the assumption of discrepant boundaries for adjoining Districts by different survey parties, the Surveyor who first surveys a boundary common to two Districts, shall immediately transmit a sketch of the same to the adjoining Surveyor; and in like manner, the Superintendent of the survey shall send to the adjoining Superintendent, a copy of the thakbust missil and sketch map of every village on the exterior side of the District; and the adjoining Superintendent shall on no account enter into any enquiry as to the correctness of the boundary first laid down, but shall follow it strictly, unless it be inconsistent with the topographical features of the country, in which case he will report for orders.

English language to be used in correspondence.
Sec. 43 of North-Western Rules.

XXXI. The English language shall be the sole medium of communication between the European Officers of the revenue and survey departments.

Superintendent to maintain a good understanding with Surveyor.
Sections 45 and 47 of N. W. Rules.

XXXII. The Superintendent shall at all times furnish any information sought by the Revenue Surveyor as to the progress made in the demarcation of boundaries, and will at all times maintain a conciliatory and cordial communication with the surveying Officer. Any departure from this course will be immediately reported to the Government.

Circular, No. 82.
Oct. 8, 1850.

Wajibul urz, or statement of the interior detail of Mouza Kismut Putty Kappa, Pergunnah Arsha, District Hoogly, and Srotreebattee, Pergunnah Haveleshur, District 24 Pergunnahs.

Number of thakbust.	Name of Mouza.	Name of Pergunnah and District	Number and name of Muhal.	Name of registered proprietor and of present holder.	Numbers of chucks	Detached lands transferred to		
						Name of village, and Pergunnah, and Nos. of thakbust	Number and name of Muhal.	Number of chucks.
58	Kismut Putty Kappa.	Pergunnah Arsha, District Hoogly.	No. 468, Turruff Shamnuggur, District Nuddea.	Poleen Beharee Sen, residing at Tengooa Kandee Putneedar, Suddaseeb Sircar, Bistochunder Sircar, residing at Kistonuggur.	No. 15, and remainder of village.	No 42, Nundunhattee, Pergunnah Haveleshur.	No. 1193, Kismut Haveleshur.	4 chucks, Nos 7, 9, 11 and 12.
	Ditto.	Ditto.	No. 663, Kismut Putty Kappa and Pergh Haveleshur.	Gourhurry and Juggutchunder Mookopadeah, residing at Koomarhatta Dukulkar, Jadubchunder Mookopadeah and residing at Komarhatta	5 Chucks Nos 1, 2, 3, 4 and 8.	No 55, Putty Kappa, Pergunnah Arsha, district Hoogly.	No 875, Kismut Arsha, district Hoogly.	1 chuck, No. 13.
	Srotreebattee.	Pergunnah Haveleshur, District 24 Pergunnahs.	No. 527, Srotreebattee.	Teeluckram Mookopadeah, residing at Komarhatta dukulkar; Isserchunder Mookopadeah, residing at Komarhatta.	3 Chucks Nos 5, 6 and 10.	No. 54, Joykishenpore, Pergunnah Haveleshur.	No 432, Kismut Joykishenpore.	1 chuck, No. 14.

(Signed) *Deputy Collector.*

Examined in Superintendent's Office.

(Signed) *Civil Superintendent.*

এই নক্সা পরগনে মাগুরার অন্তর্গতী

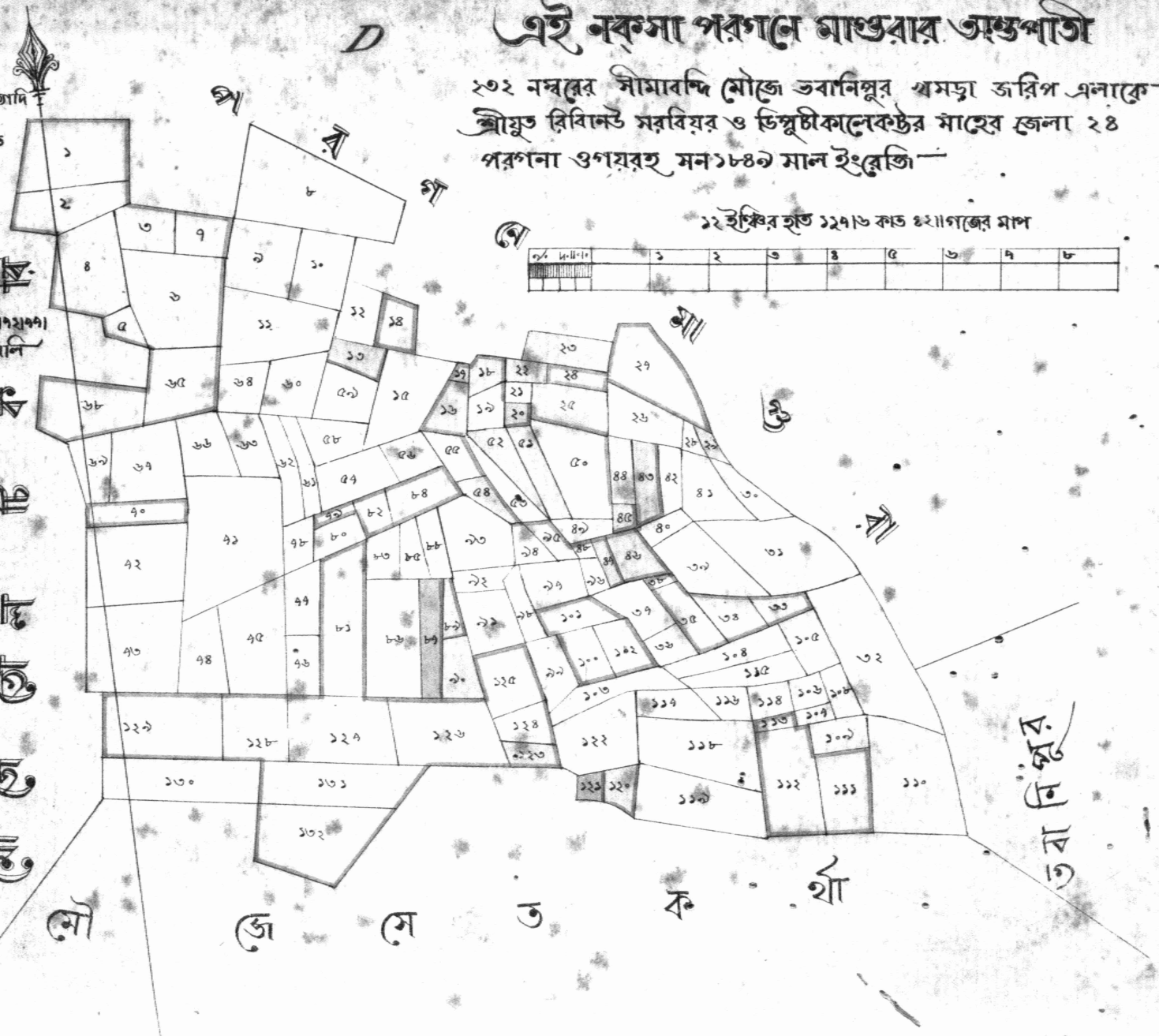
২৩২ নম্বরের সীমাবন্দি মৌজে ভবানিপুর খমড়া জরিপ এলাকে শ্রীযুত রিবিনউ সরবিয়র ও ডিপুটীকালেক্টর মাহের জেলা ২৪ পরগনা ওগয়রহ সন ১৮৪৯ সাল ইংরেজি

১২ ইঞ্চির হাত ১২৭।৬ কাত ৪২।।গজের মাপ

রঙ্গের সুজি

- এই রঙ্গ বাস্তা কাচা পাকা ঘর ইত্যাদি
- এই রঙ্গ পুষ্কর্নি ও নদি খাল ইত্যাদি
- এই রঙ্গ পতিত জমি তাগাড় পতিত ইত্যাদি
- এই রঙ্গ সাদা হাসিল অর্থাত আবাদি জমি
- এই রঙ্গ ৯০৭ঃ মহাল সম্বন্ধ যে সকল জমি
- এই সাদা রঙ্গ ৯১৭ঃ মহাল সংশ্লিষ্ট যে সব জমি

কৈফিয়ত ৯।১১।১৩।৩৬।৩৭।৬১।৬৭।৭১।৭৭।৮৫।৯৪।১০৩।১০৪।১১৭। দাগ ইজমালি



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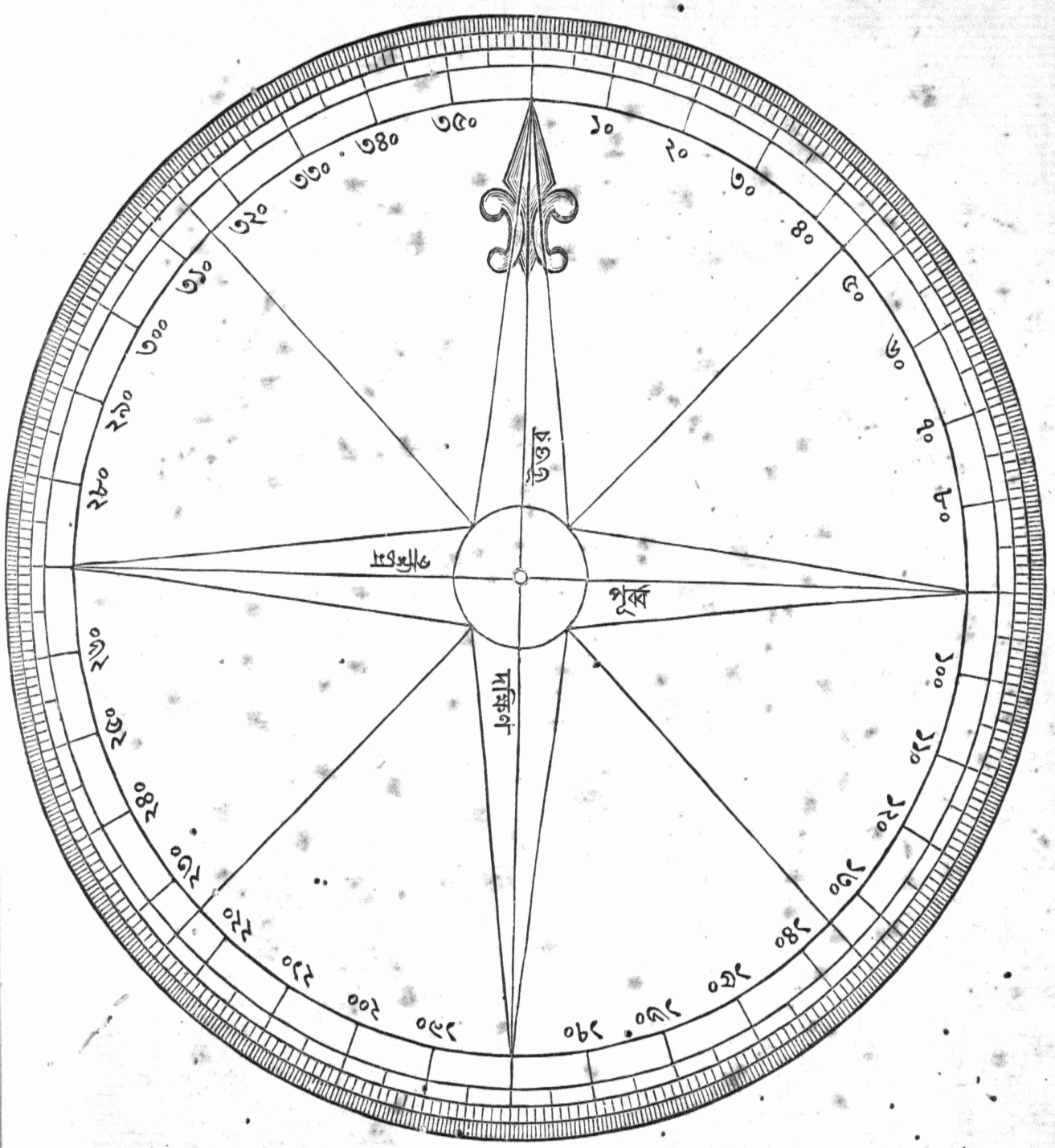

No. DCCCXXX.

TO THE COMMISSIONERS OF REVENUE.

October 8, 1850.—No. 66.

No. 830.
MISC. DEPT.
Preparation of price currents.

I AM directed by the Sudder Board of Revenue to transmit to you, for the information and observance of the Collectors of your Division, a copy of the papers specified in the margin, and to request that in communicating the orders, you will remind the Collectors that vast interests may depend on the correctness of the price currents to which they relate, and it consequently behoves them to bestow great care in their preparation.

1. Secretary to the Government of India in the Military Department, to the Secretary to the Government of Bengal, No. 85, dated 6th September, 1850.
2. Military Board to the President in Council, No. 1184, of 13th August, 1850.
3. Joint Deputy Commissary General, to Colonel Benson, No. 6937, dated 19th November, 1849.

2. You will also direct their particular attention to the 2nd para. of Major Wyllie's letter, dated the 6th ultimo, No. 85.

FROM THE OFFICIATING SECRETARY TO THE GOVERNMENT OF INDIA, MILITARY DEPARTMENT, TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

No. 85, dated 6th September, 1850.

I am directed to transmit the accompanying copy of a despatch from the Military Board, Commissariat Department, No. 1184, dated the 13th ultimo, and of my reply thereto, No. 84, of this date, and to request that the Hon'ble the Deputy Governor may be moved to cause the civil Officers in Bengal to be instructed to fill in and sign the price currents of gomashtas passing through their stations, as proposed by the Military Board.

2. I am to observe that the rates of such articles only as may be indicated by the gomashtas should be filled in, the others being effaced as a precaution against fraud.

FROM THE MILITARY BOARD, TO THE HON'BLE THE PRESIDENT OF THE COUNCIL OF INDIA IN COUNCIL.

No. 1184, dated 13th August, 1850.

Commissariat Department.

We do ourselves the honor to submit for the consideration of your Honor in Council, the annexed copy of a correspondence noted in the margin, on the subject of the measures proposed to be taken for obtaining price currents of Districts from the civil Authorities, for the purpose of more effectually controlling the charges of de-

Joint Deputy Commissary General's letter, No. 6937, of the 19th November, 1849, to the address of Colonel Benson, C. B.
Secretary Military Board's reply, No. 2956, of the 21st January, 1850.
Joint Deputy Commissary General's

Circular, No. 830. Oct. 8, 1850.

letter, No. 1196, dated the 16th April, 1850.

Secretary Military Board's reply, No. 557, of the 19th June, 1850, together with letter No. 558, to the Joint Deputy Commissary General.

Joint Deputy Commissary General's letter, No. 1495, of the 5th July, 1850.

partmental agents when proceeding with detachments of troops or other command duties.

2. Under the authority of Government communicated in Officiating Secretary Major Wyllie's letter No. 328, of the 21st July, 1849, our Board obtain from Collectors of Districts, quarterly price currents, but the Joint Deputy Commissary General having suggested the expediency of procuring also authentic price currents of large towns, in Districts in which the command gomashta's charges have been incurred, and as there can be no question of the great utility of such documents, we requested Major Ramsay to prepare a form for general adoption, and which form is now being lithographed.

3. In checking the charges of native agents on command, it is proposed to take the prices of articles at stations where there may be civil functionaries according to these price currents, and to deduce from them general averages by which the rates of agents shall be tested, and the examination or adjustment of their accounts thereby greatly facilitated. Almost all the Executive Officers consulted by Major Ramsay concur in the opinion that the adoption of this system will be equally fair to Government and to the agents, while the price currents now furnished by gomashtas under the signature of the native officials in charge of village bazars in support of their charges are utterly valueless, and that it will thus be an additional security to the State against loss.

4. In reporting the arrangement for the approval and sanction of your Honor in Council, we respectfully solicit that the Governments of Bengal, and of the North Western Provinces, and the Board of Administration for the affairs of the Punjaub, may be requested to instruct the civil Authorities subordinate to them to comply with the applications of gomashtas for the insertion of the rates in the printed forms when presented to them for that purpose. We beg to notice that it would be necessary to fill in the rates of such articles only as may be indicated by gomashtas, the others being obliterated as a precaution against fraudulent entries.

5. It is of importance that the position of the parties signing these documents should be such as to give weight and authority to such vouchers, and we solicit information as to the grades of the officials under each Government to whom it may be determined to entrust this duty.

6. The Joint Deputy Commissary General proposes that the civil Authorities be applied to, only when there may be no Commissariat Officer or Superintendent of Bazar at the station; but that when one or other of these Officers is present, the document should be authenticated by him; and on this point, a difference of opinion exists among the members of our Board. The majority concur with Major Ramsay for the reasons assigned by him, and would observe with reference to the objection of their colleague, that the Superintendents of Bazars are generally unconnected with the Commissariat Department, and it would in every respect be more convenient to apply to them in preference to resorting to the civil Authorities, who

usually reside at a considerable distance from the encamping ground of the troops. The majority of our Board would further remark that it is by price currents attested by Superintendents of Bazars that the charges of Executive Officers themselves are checked, and any objection made to statements of rates so attested, submitted by command gomashtas, would be equally applicable to the price current of the same kind furnished by Executive Officers.

Circular, No. 830. Oct. 8, 1850.

7. Lieutenant-Colonel Mactier desires to record his opinion, that it would be fairer and more conducive to the interests of Government, if the price currents instead of being signed by a Commissariat Officer (on whose charges they are intended to serve as a check) or Superintendent of Bazars, were authenticated by the civil functionaries at sudder stations, who are altogether unconnected with the Department.

FROM THE JOINT DEPUTY COMMISSARY GENERAL TO COLONEL R. BENSON, C. B. MEMBER OF THE MILITARY BOARD, WITH THE MOST NOBLE THE GOVERNOR GENERAL.

No. 6937, dated 19th November, 1849.

With reference to the annexed extract of Secretary Military Board's letter, No. 1668, dated 4th ultimo, requiring quarterly price currents to be obtained from Collectors, (the instructions conveyed in which have been duly attended to) I do myself the honor to submit for the consideration of the Most Noble the Governor General, the following suggestion, which would be attended with infinitely greater benefit to Government, and be the means of saving vast amounts.

2. The proposed quarterly price currents will be of comparatively little or no use beyond confirming those already rendered through the Commissariat, the majority of which are furnished by Collectors, while all are furnished either by civil Authorities or by Superintendents of Bazars. It is the price currents of the District routes by which the accounts of hundreds of Commissariat gomashtas are annually settled, that are most essential and necessary.

3. The "nerick namahs" or price currents furnished by the civil native subordinates to our gomashtas traversing the country from Peshawur to Calcutta, are, as vouchers, not worth the paper on which they are written, yet while the practice prevails of demanding such documents in support of charges, they must be received as valid although known to be false.

4. A form should be fixed on, to be filled up by every civil subordinate when called upon to do so by a Commissariat servant. It should be prepared in both Hindee and Persian to prevent any excuses, and civil Officers should also be required to warn their subordinates that punishment would follow any disobedience of orders, quoting fictitious rates, or furnishing "nerick namahs" with erasures, &c.

5. The weight throughout the country should be assimilated by an order of Government; no deviation should be permitted under pains and penalties.

Circular, No. 830. Oct. 8, 1850.

6. These are points of real importance unconnected with remedies for the plundering that now obtains, and which is beyond the reach of the Executive Commissariat to check or suppress. A stringent Regulation should be obtained on these heads.

No. DCCCXXXI.

TO THE COMMISSIONERS OF REVENUE.

No. 831. Misc. Dept.

No Assistant to receive full powers of Joint Magistrate and Deputy Collector till he shall have passed an examination.

October 15, 1850.—No. 67.

WITH reference to their Circular Orders dated the 15th February last, No. 12, on the subject of the examination of Assistants, I am directed by the Sudder Board of Revenue to transmit for the information and guidance of yourself and your subordinates, the annexed extract from the orders of Government, No. 887, dated the 19th ultimo, from which you will perceive that his Honor the Deputy Governor has resolved to consider no Assistant qualified to receive the full powers of a Joint Magistrate and Deputy Collector, until he shall have passed with credit the examination ordered to be held by the Circular Orders above referred to.

Paras. 2, 3 and 4.

EXTRACT FROM A LETTER FROM THE SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

Dated the 19th September, 1850, No. 887.

2. The Government has come to the conclusion that the full powers of Joint Magistrate and Deputy Collector, which impose on the possessor very responsible duties, and involve an increase of salary, had been conferred on Assistants, generally speaking, too early after leaving College, and often without sufficient assurance of the young Officer's fitness to exercise them. For that reason the Bengal Government, for some little time back, has abstained from granting full powers at a very early stage of an Assistant's official career.

3. It is in contemplation to establish systematically such an examination of young Assistants, after they have been a sufficient time in subordinate official employment, as shall test practically their ability to conduct the business both of a Collector and of a Magistrate with thorough efficiency, before they will be considered capable of being vested with the powers of those offices.

4. In the mean time, I am directed to inform the Board, that the Deputy Governor has resolved to consider no Assistant qualified to receive full powers, until he shall have passed with credit, the examination which the Sudder Board intimated in their letter of 15th February that they had directed Commissioners to hold.

No. DCCCXXXII.

TO THE COMMISSIONERS OF REVENUE.

October 29, 1850.—No. 68.

No. 832.
MISC. DEPT.
Requisitions for thermometers and pluviometers to be sent direct to Military Board, and for repair of instruments to Superintendent of Mathematical Instrument-maker's Department.

I AM directed by the Sudder Board of Revenue to transmit for the information and guidance of yourself and your subordinates, a copy of the orders of Government, dated the 3rd instant, No. 940, authorizing Collectors in future to submit indents for such instruments as thermometers and pluviometers direct to the Military Board, and to make applications for repairs direct to the Superintendent of the Mathematical Instrument-maker's Department.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 940, dated the 3rd October, 1850.

I am directed by the Deputy Governor of Bengal to acknowledge the receipt of your letter No. 424, dated the 24th ultimo, and to inform you that his Honor has been pleased, on the Board's recommendation, to authorize the Collectors of Revenue, in future, to submit their indents for such instruments as thermometers and pluviometers direct to the Military Board; and to make all applications for repairs direct to the Superintendent of the Mathematical Instrument-maker's Department, instead of through the present circuitous process.

2. The necessary instructions have been issued to the Military Board.

No. DCCCXXXIII.

TO THE COMMISSIONERS OF REVENUE.

November 12, 1850.—No. 69.

No. 833.
MISC. DEPT.
Annual Explanatory Arrangement of balances, and 1st quarterly bukya Towjees to be forwarded together in all August, with explanations of balances.

BY paragraphs 11th and 12th of the Sudder Board of Revenue's Circular Order dated the 17th July, 1849, No. 29, you were directed to forward annually in all June, the "Explanatory Arrangement of balances," and in all August, the bukya Towjees for the 1st quarter, for each District, as received.

2. Practice has shewn that convenience will be consulted, and useful comparison furthered, by the submission of these statements together instead of separately; and it is desirable that when a Collector's explanations are

Circular, No. 833. Nov. 12, 1850.

not intelligible or are incomplete, further information should be procured before the statements are forwarded to the Board.

3. I am therefore desired by the Board to request that, in future, you will be good enough to keep the "Explanatory Arrangement of balance" statements until the receipt of the Towjees for the first quarter, and then forward all together: the statements for each District, with your orders thereon, being tied up separately and docketed.

4. Should further explanation of the balances of any District be considered necessary, you will procure it from the Collector before forwarding the statements to the Board.

No. DCCCXXXIV.

TO THE COMMISSIONERS OF REVENUE.

No. 834. Misc. Dept.

Persons dismissed from one department of the public service, not to be re-employed in another.

November 12, 1850.—No. 70.

I AM directed by the Sudder Board of Revenue to transmit for your information and guidance and that of your subordinates, the annexed extract para. 19, from a despatch from the Honorable the Court of Directors, dated the 10th July last, No. 27, prohibiting the re-employment of persons dismissed from one department of the public service, in any other department.

2. You will be pleased to cause these orders to be extensively circulated.

EXTRACT FROM A DESPATCH FROM THE HON'BLE THE COURT OF DIRECTORS, ADDRESSED TO THE GOVERNMENT OF INDIA, IN THE FINANCIAL DEPARTMENT.

No. 27, of 1850, dated the 10th July.

19. We consider it so injurious to the service, that men who have been dismissed for misconduct from one department should be considered eligible for re-employment in any other department, that we must entirely discountenance such a practice. It is a wholesome check upon negligence and dishonesty, for the servants of Government clearly to understand that probity and diligence are the only means of retaining employment under Government.

No. DCCCXXXV.

TO THE COMMISSIONERS OF REVENUE.

November 12, 1850.—No. 71.

No. 835.
MISC. DEPT.
Instructions in para. 15 of C. O. 15th June, 1849, No. 22, explained not to be intended to enjoin calls upon landholders for the particulars of their estates specified in Cl. 5, Section 7, Reg. XLVIII. of 1793.

TWO of the Officers subordinate to the Board having interpreted the orders contained in the 15th para. of their Circular No. 22, dated the 15th June, 1849, regarding the arrangement of Collectorate records, as intended to inculcate a call on all landholders for all the particulars of their estates enumerated in Clause 5, Section 7, Regulation XLVIII. of 1793, I am desired to intimate that such was not the Board's intention.

2. As distinctly declared in the Circular, all intended is that the arrears of mutations, which it is known exist in many offices, should be brought up; that is, that the mutations ordered should be made. If in any District there is no Register whatever of this description, which the Board cannot suppose to be the case, reference should be made for specific instructions.

No. DCCCXXXVI.

TO THE COMMISSIONERS OF REVENUE.*

November 15, 1850.—No. 187.

No. 836.
MISC. DEPT.
Means of providing for the plotting of the work of ameens under the new thakbust and khusreh Rules.

I AM directed by the Sudder Board of Revenue to forward herewith for communication to the Superintendent of Survey, a copy of the correspondence noted on the margin, relative to the means of providing for the plotting of the work of the ameens.

From Officiating Commissioner of Dacca, dated the 22nd ultimo, No. 404.
To Officiating Commissioner of this day.

FROM THE OFFICIATING COMMISSIONER OF DACCA, TO THE SUDDER BOARD OF REVENUE.

No. 404, dated 22nd October, 1850.

In the establishment of Superintendent of Survey, sanctioned by the 26th para. of your revised Rules for thakbust and khusreh measurements, received with your Secretary's letter of the 8th instant, No. 334, I do not observe any "nuksha nuveeses" entered. This leads me to inquire whether the ameens are expected to plot out their own work, whether thakbust or khusreh.

* The issue of this Circular was restricted to the Commissioners of Bhaugulpore, Moorshedabad and Jessore, where, as well as in Dacca, surveys were in progress.

Circular, No. 836. Nov. 15, 1850.

2. It was an essential part of the admirable system introduced by Captain Fisher, and perfected under Lieut. Thuillier in Sylhet, that the business of plotting should be done by a distinct Officer (a nuksha nuvees) under the eye of the head of the office.

3. This ensured the neatness of the plans and materially secured the accuracy of the measurement, for the work could not be "fudged" without the connivance of the nuksha nuvees with the ameen, and this was the more difficult as the nuksha nuveeses (one to a certain number of ameens) were under the constant and vigilant eye of the Surveyor.

4. If each of the 60 ameens is to plot out his own work, I apprehend that it will not be very accurately or neatly done, certainly not equal to the invaluable plans of Jyntea and Cachar. The addition of nuksha nuveeses to the establishment would be rather a saving than an expense, for the division thereby effected of labour would render each more expert in his particular metier, and the time spent by the ameen in plotting out his work would be occupied in measuring:—may I solicit the favour of your consulting Captain Thuillier on this subject.

FROM THE SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE OFFICIATING COMMISSIONER OF REVENUE FOR THE DIVISION OF DACCA.

No. 375, dated 15th November, 1850.

In reply to your letter of the 22nd ultimo, No. 404, I am directed by the Sudder Board of Revenue to communicate, that it may be left to the discretion of the Superintendent to employ all his ameens as measurers, and to make them plot their own work, or to train some of them as nuksha nuveeses, to plot the work done by them.

No. DCCCXXXVII.

TO THE COMMISSIONERS OF REVENUE.

November 22, 1850.—No. 72.

No. 837. Misc. Dept.

Memorandum of date of sale and date of appeal to be prepared in cases of appeal to Commissioners, for the purpose of guarding against interference with sales when the prescribed term of appeal has expired.

AN instance having come to the knowledge of the Sudder Board of Revenue, of a Commissioner interfering to reverse a sale, notwithstanding no appeal had been preferred within either of the periods prescribed by Section 17, Act I. of 1845, and the reversal of a sale under such circumstances being calculated to lead to very embarrassing results, the Board are pleased to direct that Commissioners shall always in cases of appeals against sales, cause a memorandum to be placed before them, shewing the date of the sale, and the date on which the appeal was preferred to the Collector or the Commissioner, as the case may be.

No. DCCCXXXVIII.

TO THE COMMISSIONERS OF REVENUE.

November 19, 1850.—No. 73.

No. 838.
MISC. DEPT.

Rules for management of muhals held khas, and for summary settlements.

I AM directed by the Sudder Board of Revenue to forward for the information and guidance of Revenue Officers generally, the annexed copy of a series of Rules for the management of muhals held khas, and for summary settlements.

RULES

For the management of khas muhals, i. e., *muhals, the rents of which are collected by the Officers of Government; and for summary settlements, pending a regular settlement under the provisions of Regulation VII. of* 1822.

1st. Although khas management is now avoided as much as possible, experience shews that it cannot be avoided altogether. Farms lapse. Estates are purchased by the Government. In each District, there are some Muhals managed khas; and it is desirable, therefore, that general rules should be laid down for the management of such Muhals. The Board are aware that some of the Officers under them require no instructions; but a Manual, which the inexperienced may consult, appears to be much wanted. Precise and strict rules of procedure cannot be prescribed, as the details must in some measure vary according to the situation and circumstances of the property to be administered; the following rules, therefore, will be found more to point out principles than to convey definite instructions.

Definition of boundaries.

2nd. On an Estate coming into the possession of the Government by purchase or escheat, the first care in Districts not yet surveyed, should be definition of boundaries and ascertainment of what lands or villages the Estate consists of, and a jummabundee should then be prepared with the least practicable delay, that is, the sum to be demanded from each tenant, should be adjusted and recorded.

Preparation jummabundee.

NOTE. Should a boundary be disputed, and the land claimed by the Government Officer as Government property be in the possession of another party, all the Government Officer can do, is to mark the boundary where undisputed, and where disputed, to mark the line admitted and the line claimed, collecting at the same time all the evidence available in support of the claim, in order to its assertion, if deemed expedient, in a Court of Justice.

Sudder Board to Commissioner of Chittagong, 16th October, 1838.

NOTE. *i. e.* a list of rent-payers, with the amount for which each is liable.

3rd. Collections without a jummabundee are an unfailing source of oppression and fraud.

4th. In order to the immediate preparation of a jummabundee, expense should not be spared. A small establishment will manage a muhal when a complete jummabundee has been prepared. A large establishment cannot give satisfaction in a muhal the jummabundee of which is incomplete,

NOTE. Of course it is not expected that the 10 per cent. on collections should cover the expense of such proceedings. The Board will always gladly allow an increase, if assured that it will be well expended.

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Sudden changes of system to be avoided.

5th. The nature of this jummabundee must depend on the system of management which may have existed in the Estate previous to its occupation by the Government. All sudden changes in the system, though unattended with injustice to any party, should be carefully avoided. To find themselves on a sudden immediately in contact with Government officials, must of itself, generally speaking, be unwelcome to the tenantry: continuance of the system to which they have been accustomed, will be agreeable to them. When under the former proprietor rent may have been received in kind, the utmost circumspection will be required on the part of the Officer in charge of the muhal in commuting such payments for cash. Some sacrifice must be submitted to. If the cultivators are so poor and ignorant that they will not agree to any terms except payment in kind, or if not actually in kind, payment in proportion to produce, however objectionable the system, it must not be violently and inconsiderately set aside. But the nearest practicable approach to a fixed money payment should be introduced, and as enjoined in Section 57, Regulation VIII. of 1793, the rate and terms of payment and proportion of crop to be delivered, with every condition, should be clearly specified.

Money payments desirable.

Payments in kind admissible.

6th. Whether the former possessor's management was "hustabood," that is, without the intervention of any middle-man of any denomination between himself and the actual cultivators, or with the intervention of putneedars, or talookdars, or surburakars, or howaladars, or mokuddums, maintenance of the system existing should be the rule, even should much diversity of management be found, parts being hustabood, parts held by tehsildars, parts by farmers: the immediate introduction of uniformity should on no account be attempted; full enquiry may shew ample reasons for the apparent incongruities.

Changes to be introduced carefully.

7th. Should a muhal be held entirely by middle-men, it will suffice if the introductory jummabundee shew the jumma to be paid by each, without any interference between the middle-men and their tenants, or any attempt to ascertain the exact extent of their incomes; unless there be good reason to suspect fraud, the jumma paid by each of the middle-men for the past year, whether he be a talookdar, or a mere tenant-at-will, should be the jumma for the first year of the Government occupation. Any loss occasioned by allowing tenants-at-will to hold for a year at a less jumma than might be demanded from them, will be more than compensated for, by the confidence which the immediate adjustment of responsibilities is certain to produce.

Jumma paid by middle-men to be upheld.

8th. The amount of jumma actually paid by the middle-men during the past year, must be ascertained by procuring the papers of the last occupant of the zemindaree, by summoning and examining canoongoes and putwarrees, where such Officers exist, and by summoning the middle-men themselves. Rules for guidance will be found in Clause 4, Section 23, Regulation VII. of 1799, Section 10, Regulation I. of 1801, and Sections 22 and 31, Regulation XII. of 1817.

Jumma of middle-men how to be ascertained.

9th. Though some of the middle-men may be liable to a demand of security, it is not desirable, as a rule, to begin by making an indiscriminate demand of

Security not to be indiscriminately demanded.

security from all. If they held without security under the late occupant, the fact should be accepted as *primâ facie* evidence of trustworthiness. At a subsequent period, should circumstances shew security to be necessary, it can be demanded from such as have proved unsubstantial.

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10th. If a muhal has, previous to the occupation of the Government, been held "hustabood" wholly or in part, wherever such management has prevailed, a ryotwarree jummabundee must be prepared. However numerous and however small the holdings, the sum to be paid by each tenant must be forthwith settled. In this case also the first endeavour should be to ascertain the jumma each person paid for the preceding year; that should be assumed as the foundation to work upon, liable to increase or decrease, according to the just claims, means, and wishes of the tenants. An establishment strong enough to prepare such a jummabundee of the whole Muhal in a few weeks should be appointed. The muhal, if extensive, should be divided into compact "hoodahs," or allotments, to each of which an ameen should be deputed. All the ameens should be placed under a Deputy Collector, or if a Deputy Collector is not available, under an efficient Officer entertained for the express purpose of superintending the preparation of the jummabundee. Expense incurred in the timely preparation of a correct rent-roll, will be amply compensated for by the increased collections, and by the power which a correct jummabundee gives a Collector over his subordinates employed in the collection of rents. Without a correct jummabundee there can be no check to unlimited malversation.

Ryotwarree jummabundee to be prepared when management has been ryotwarree.

11th. There should be an interchange of pottahs and cuboolcuts with every tenant, to hold good for the current year, and till a more detailed enquiry and adjustment can be completed. It is not intended that pottahs should be forced on the tenants, but if the jummabundee is fair, talookdars and ryots are seldom unwilling to have the protection of written engagements.

Pottahs and cuboolcuts to be interchanged.

12th. This jummabundee having been completed, and the establishment reduced to the strength required for the duty of collecting the rents, the Collector or Officer in charge of the muhal, should, at his leisure, commence the preparation, village by village, of a more complete and trustworthy jummabundee.

NOTE. Of course these instructions do not apply when it is resolved to measure and assess an Estate under Regulation VII. of 1822. An operation of that description obviates the necessity of the preparation of any other than the introductory jummabundee, and it should be undertaken as soon as Officers qualified for the duty are available.

13th. The boundaries of each village, and the capabilities of each, the nature of the soil, liability to inundation, drought, and any other local peculiarities, favorable or unfavorable to agricultural improvement, should be ascertained by enquiry on the spot and noted.

Enquiries previous to preparation of complete jummabundee.

14th. The prevalent rates should be ascertained and recorded, with the understanding that they will be regarded as a general guide only in framing the jummabundee,—and that increase or decrease, should any peculiar circumstances call for it, will be made in the assessment.

Prevalent rates to be ascertained.

15th. The Officers entrusted with the duty should then proceed to compare the introductory jummabundee with the lands actually in each ryot's possession,

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both as to quantity and sort, and whenever necessary measurements should be made. Any dispute as to quantity will of course be settled by a measurement; any dispute as to sort or quality, should be adjusted by arbitration of three neighbouring cultivators not interested in the question, to be named by the ryot and the Government Officer, their award to be final. Any claims to abatement on account of peculiar disadvantages, and any claim to increase beyond the general rate which the cultivator may object to, should be disposed of in like manner. For instance, 1stly—A ryot holding land as second sort, claims a reduction below the usual rate of the second sort of land, because his land being by the side of a public road, must either be fenced at a considerable expense or constantly watched to prevent injury to the crops by passing cattle. 2ndly—The Government Officer claims an increase above that paid for land of the first sort, because the spot having been used for many years by the former zemindar as a cattle pen, its productive powers have been greatly improved. Such questions should be adjusted by arbitration. In like manner, claims on account of embankment expenses, draining, irrigation, &c., should be disposed of; provided the enquiries be made in the presence of the people, and all objections are publicly canvassed, a person of ordinary intelligence will seldom either over-assess or be imposed on.

Disputes to be adjusted by arbitration.

Claims to reductions to be heard.

16th. The nature of the ryotee tenures varies so much in different parts of the country, that precise rules for forming a jummabundee would embarrass rather than assist; but the following general rules should be observed.

Khoodkasht and kudeemee ryots.

17th. The claims of khoodkasht and kudeemee ryots should be carefully respected. Should cultivators of this class be found holding lands at lower rates than other ryots occupying lands of a similar description, their rents should not be raised without considering their right to continued occupation at the rent heretofore paid. Some of these ryots, being the descendants of those who originally broke up the land, have held at the jumma now paid since 12 years previous to the Decennial Settlement. They have a lien on the soil beyond wages of labour and profits of stock. By prescription they have a proprietary interest; to raise their rents is to deprive them of that proprietary interest. They are entitled to a full investigation of their rights under the resumption laws before being subjected to any enhancement.

Talookdars holding at fixed rents.

18th. In like manner, talookdars will be found holding talooks of which a portion is tilled by themselves, and a portion by cultivators holding under them, or the whole of which is in the occupation of under-tenants, and of which the rent paid by the talookdars is less than the current rents of the neighbourhood. Some of these talookdars may originally have been merely khoodkasht ryots, their position being altered by their letting a part or the whole of their lands instead of employing themselves in cultivation. They also, if they have held since 1781, or have by purchase, gift or otherwise, become the representatives of those who were in possession at that period, if a fixed rent has always been paid for the talook, are entitled to a full investigation of their claims before any increased demand is made on them.

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Rents paid previous to the possession of Government, if ascertainable, to be maintained.

19th. Other talookdars and ryots are liable to assessment at the market rate, that is, at the rate current in the neighbourhood, but if the rent paid for three years previous to the possession of the Government can be ascertained, and it should not appear that such rent has been without cause reduced below the market rate, then, under the orders of Government, dated 28th November, 1837, circulated on the 23rd January, 1838, a lease should be granted to each ryot at such rent for 3, 5 or 20 years, as may be deemed desirable, with a distinct engagement that during the term of the lease, he will not be required to pay any addition to the specified rent whatever kind of produce he may cultivate. It is to be borne in mind, that if they have hitherto held at rates below the market rate and increase is to be levied, it is necessary that notice of the increased demand be served in or before the month of Jeyt, under Section 9, Regulation V. of 1812.

Ryots not to be ousted.

20th. It has not been an unusual practice to oust a ryot, who, on this notice being served, failed to enter into an engagement to pay the enhanced jumma; but dispossession of the tenant is not justified by the law. Having been served with the notice under the law alluded to, if he remain in possession of the land, he must pay the enhanced rent demanded. Though such enhanced rent would not be recoverable under Section 10, Regulation VIII. of 1831 in a summary suit, it is recoverable (subject of course to a regular suit in the Dewanny Adawlut) by an Officer of Government having the immediate management of a Muhal, under Section 25, Regulation VII. of 1799. Collectors should be most careful how they enhance the rent of ryots, and issue notice under Section 9, Regulation V. of 1812, as the authority vested in them under Section 25, Regulation VII. of 1799, for enforcing payment of such enhanced rents after notice served, is a judicial trust. The most careful enquiry should always precede issue of notice.

Enhanced rent may be enforced after notice.

Proof of service of notice to be carefully preserved.

21st. When such enhanced jummas are entered in a jummabundee, great care is necessary respecting preservation of proof of the notice having been served under Section 9, Regulation V. of 1812, for, in the event of a suit in Court to contest the legality of the demand, production of this proof will be necessary to substantiate its regularity.

Pottahs to be given to ryots.

22nd. When the jummabundee has been completed, pottahs should be offered to the ryots for a term suited to the circumstances of the Muhal, and subject to revision when a settlement may be made under Regulation VII. of 1822. Under peculiar circumstances demanding consideration, leases may be given not liable to annulment by a detailed settlement. Thus, to a ryot desirous of improving his tenure at his own cost, a lease should be given for such a term as will give the ryot the full benefit of his outlay; should the preparation of the jummabundee be in the hands of an inferior Officer, he must of course take the orders of his superior in such cases.

Pottahs should make mention of the kists in which the rent is to be paid.

23rd. The ryots' pottahs, besides shewing the land and jumma, should mention the instalments in which the rents are to be paid. The instalments should be regulated by the means and character of the ryots, and the period of the chief

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harvests—being few where the ryots are men of substance, many, where they are poor; as a rule they should not be less than four, nor more than eight. When the cultivators are errant pykasht ryots the crops must be held responsible for the rent. As enforcement of payment is unavoidable, it is better to enforce it by retaining the lien on the crop, than to imprison the ryot after he has been allowed to take it away.

Kistbundee to be observed.

24th. Under favourable circumstances, the following kistbundee is appropriate: The August or Srabun kist, 3 annas, to be considered an arrear on the 1st September. The November or Kartick kist, 4 annas, to be considered an arrear on the 1st December. The January or Pous kist, 5 annas, to be considered an arrear on 1st February. The March or Phalgoon kist, 4 annas, to be considered an arrear on 1st April; but a considerable discretion must be left to Collectors, for, not only is a kistbundee suitable in one District inapplicable to another, but a kistbundee convenient to the grower of one sort of crop is inconvenient to the grower of another sort.

25th. The jummabundee being completed, the Officer should then ascertain the nature and quantity of the lands left unassessed, and should they have been at any former period under cultivation, endeavour to ascertain why they were abandoned.

Collection of rents to be made through village head-men, and waste lands to be made over to them if they will take them.

26th. Should there be any village head-man of substance, it is desirable that an arrangement should be made with him for the collection of the village rents, allowing him a percentage and the use of the waste lands for a period corresponding with the period of lease granted to the ryots. Such an arrangement is usually very agreeable to the cultivators, and rents are, for the most part, procured with much greater punctuality in this way than through the instrumentality of tehsildars. The percentage to be allowed to the head-man must depend on the character and means of the ryots and the size of the tenures. If the ryots are poor and each holds but little land, 20 per cent. may not be more than sufficient to cover the expense and risks in making collections; should the ryots be persons of substance 2 per cent. may suffice. Should the head-man take the waste lands, a written bargain must be entered into with him regarding them. He should be allowed to hold the whole rent-free for a term, with an engagement that on the expiration of the term, cultivation shall be measured and assessed at a rate agreed upon. Rules cannot be laid down suitable to all cases; but it should be always borne in mind that in such arrangements the element most necessary is certainty—a most careful record of liabilities—without which it is vain to hope that any one will enter upon improvements.

Head-men may become sureties one for the other.

27th. In some Districts it may be necessary to take security from head-men thus entrusted with the management of a village; in such case neighbouring head-men should be accepted as sureties. By this means three parties, all neighbours, are interested in each village; they become so interwoven one with the other, that a farmer cannot injure his neighbour without indirectly injuring himself.

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Such a system is a great check upon extravagant habits and misappropriation of rents. A Collector is certain to receive warning, should a head-man pursue a course likely to lead to embarrassment or injurious to the interests of the village.

No papers to be demanded from farming head-men.

28th. When a village may be thus taken in farm by a head-man, no further interference can be necessary during the term of his lease. There will be no occasion to demand any papers from him. The pottahs given to the ryots will be their defence against any extortion.

Except on expiration of their leases.

29th. On a ryot leaving the village or dying without heirs, the farming head-man will be at liberty to make such arrangement for the land, subject to revision by the Collector on the expiration of his lease, as he may consider most conducive to his own interests. The farming head-men should be bound to deliver to the Collector, on the expiration of their leases, a statement shewing the alterations in the jummabundees as they stood when their leases expired.

The system of farming to head-men not to be forced on the people.

30th. It is to be understood that an arrangement of this sort is not to be forced on the people if they appear to be opposed to it. If, as has been found to be the case in some localities, payment direct to the Collector is regarded as a valuable privilege, it is not desirable to oppose the ryots' wishes for two good reasons. They have a right to ask for consideration of reasonable prejudices, and a new system introduced in opposition to their wishes would, in all probability, fail. The arrangements with the head-men should be such as to leave the Settlement Officer who may hereafter conduct a detailed settlement under Regulation VII. of 1822, at liberty to introduce any system of management he may think proper, but as when there are no prejudices against farming by villages, it has been found conducive to the well-being of the cultivators and to the increase of cultivation, its adoption by the Settlement Officer is desirable.

Revision of jummabundee each year in villages actually held hustabood.

31st. In villages actually held hustabood, a revision of the jummabundee will be necessary each year, and as ryots oftentimes cultivate more than they have engaged to hold, annual adjustments of the jummabundee for the *year past* are in some parts necessary. These operations may well be conducted simultaneously in the months of Phalgoon and Jeyt. Separate papers must be prepared, one shewing ryotwarree, the land and jumma of the ryot's engagement, the land he actually tilled, and the jumma demandable from him; the other shewing the land each ryot engages to till for the ensuing year, and the jumma he engages to pay; when the jummabundee remains unaltered, of course no new engagements are necessary, but when alterations are allowed, whether for increase or decrease, new engagements should be interchanged.

32nd. Successful hustabood management depends entirely on the timely and correct preparation of these papers. They should be provided regularly on or before the 15th Bysack of each year; earlier, if it be found practicable. The accuracy of these returns should occasionally be very carefully tested, and measurements be resorted to, should there be reason to suppose imposition has been practised or attempted. Where khas management is extensive, however confident the Collector

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Jummabundee to be tested.

may be of the correctness of the papers furnished by his subordinate Officers, each year two or three Muhals should be selected, and the correctness of the papers ascertained by a strict scrutiny on the ground. When Muhals, which have been measured and assessed under Regulation VII. of 1822, may come under khas management, the papers of the settlement will of course be made the foundation of the khas rental, but even in such cases, though two or three years only may have intervened since the settlement, so rapid are oftentimes the changes, enquiry village by village will be for the most part necessary in order to the adjustment of each ryot's responsibility. No measurements or investigations respecting rates will be necessary; simply the changes will be traced, and engagements interchanged in conformity thereto.

Collections.

33rd. It is provided in Section 23 of these Rules, that the pottahs of the tenant shall mention the kists or instalments in which the rent is to be paid. Rent not paid on or before the day on which the instalment is due, is an arrear of Revenue. It is usual, and it is desirable, when the ryots are persons of any substance, to allow a few days for payment before having recourse to compulsion. As a rule 10 days should be allowed before process to compel payment is issued.

34th. Compulsory process being resolved on, it is open to the Collector to proceed by summary suit under Section 15, Regulation VII. of 1799, by distraint under Regulation XVII. of 1793, or by requisition, attachment of tenure and arrest of the person of the defaulter, under Section 25, Regulation VII. of 1799.

Section 3, Regulation XIV. of 1793. Section 25, Regulation VII. of 1799.

35th. The most approved system is to issue a written demand by a peon, but instead of deputing a peon with a demand on each defaulter, one peon should be deputed to a village with a list of the names of those in balance, and his subsistence money should be levied rateably on all with reference to the amount of balance due from each.

Section 5, Regulation XIV. of 1793. Section 5, Regulation VII. of 1799.

36th. Should the tenants in arrear not liquidate the balances within the period allowed in the requisition, dustucks for the apprehension of the defaulters should be issued, and it is competent to the Collector at the same time to attach their tenures, but that is a proceeding to be avoided; it very seldom is of much avail in procuring liquidation of the balance, and oftentimes is productive of embarrassing litigation. In dealing with mere ryots, it is desirable not to interfere with their possession till it becomes necessary to displace them.

37th. It is not unusual for Collectors, should the arrear not be liquidated by means of dustucks issued under Section 25, Regulation VII. of 1799, to cause their nazirs to attach and sell the personal property of defaulting ryots at all times, but there is no authority in law for this proceeding. When a Collector has made election of process under Section 25, Regulation VII. of 1799, *in preference to distraint*, he must adhere to the rules of Section 23 therein referred to, as modified by later enactments; that is to say, he will bring a defaulter's land to sale under Act I. of 1845, at any quarterly sale, with due observance of the rules of that Law, and he will sell his shikmee tenures or other personal property, and his chattels, observing the rules of Act VIII. of 1835.

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38th. Should an arrear remain due at the close of the year, if the defaulter be a mere ryot having no transferable interest in the soil, he may be summarily ousted and his lands given to another; but if he have a transferable interest, that interest should be brought to sale under Act VIII. of 1835.

39th. The above rules respecting ryots are also applicable to talookdars and renters of other denominations. Under Section 25, Regulation VII. of 1799, the same process is applicable to ryots, jotedars, dependant talookdars, under-farmers or other descriptions of under-tenants. As with ryots, care must be taken to observe the necessary distinction between those who have, and those who have not, an interest transferable by sale. If recovery of arrear by distraint under Regulation XVII. of 1793, instead of by the process above detailed, is considered more suitable to the condition of the under-tenants,—and it certainly is more suitable when ryots are paupers having little if any thing besides their crops,—due authority to that end must be given to the tehsildar or other Officer entrusted with the duty of collection. It is not unusual for Collectors to authorize tehsildars and nazirs to distrain and to sell the distrained property themselves, and the practice of many years may be held to have given the sanction of law to the system, but it is more regular that the nazir, tehsildar or other agent duly authorized under Section 19, Regulation VII. of 1799, having distrained with observance of the rules of Regulations XVII. of 1793 and VII. of 1799, should apply for sale to the Sale Commissioner of the Pergunnah appointed under Act I. of 1839.

40th. The foregoing rules will not be considered applicable to talookdars holding putnee tenures of the nature described in Regulation VIII. of 1819. No other process should be resorted to for the realization of the rents of such tenants than sale twice a year, under the Regulation above mentioned, and it behoves the Collector to observe strictly the proceeding prescribed by the Law, as any irregularity, or the least deviation from the rules laid down, renders the sale liable to reversal by the Courts. Though process against putnee talookdars under Regulation VII. of 1799 is legal, the simple and certain process of Regulation VIII. of 1819 is far preferable.

41st. Finally, all Officers engaged in the management of Muhals held khas, should bear in mind the necessity of never allowing an arrear to remain outstanding more than one complete year from the date on which it became due, as such balances cannot be recovered by any summary process whatever; for the realization of such arrears, recourse must be had to the Civil Courts. Thus the rents of one year cannot be allowed to remain outstanding till the close of the succeeding year, but each kist for 12 months only. Thus, should the Bysack kist of 1256 be outstanding on the 1st Jeyt 1257, and should no process for its recovery have been actually commenced, it could be procured only by means of a suit in Court.

42nd. It is to be understood that it is not intended by these rules to countenance khas management, or to supersede the orders which have from time to time been issued, inculcating the completion of farming arrangements for Estates the

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property of Government, but, as it is found impracticable to dispense entirely with khas management, it is deemed desirable that the same principles of management should be observed in all the Districts under the Board, as far as local peculiarities will admit of uniformity, and, to that end, this Manual has been prepared.

43rd. These rules are prescribed for khas Muhals the property of Government; the same principles of management will be observed in other Muhals that may come under khas management so far as they may be applicable.

44th. Neither is it intended by these rules to discountenance summary settlement pending settlement under Regulation VII. of 1822, but unless there are peculiar circumstances which justify a different course, it is always desirable to ascertain the resources of a Muhal by the preparation of a jummabundee before giving it in farm.

45th. When there is a party having a right of settlement, a summary settlement should never be made by offering the Muhal to public competition. It cannot be just to place a party having a title to settlement on the same footing with parties having no title.

46th. In conducting the summary settlement of a Muhal in which there are two or more sharers, the provisions of clauses 3 to 6, Section 10, Regulation VII. of 1822 should be observed.

47th. At summary settlement, proprietors entitled to a half jumma settlement, should be allowed 50 per cent. on the jummabundee; others, entitled to settlement, but not to half jumma, should receive 30 per cent.; and farmers 20 per cent.

48th. The sale of a muhal summarily settled, though legal, should never take place if it be avoidable. Should a sale be inevitable, only the interests of such of the sharers as may have engaged, can be sold. The interests of the non-engaging partners cannot be held answerable for the default of the sudder malgoozars.

49th. It should never be stipulated in a summary settlement, that if the jumma of the detailed settlement eventually to be made should exceed the jumma of the summary settlement, the difference shall be made good. Neither in the event of the jumma of the detailed settlement falling short of the jumma of the summary settlement should any refund be allowed.

50th. Security should not be demanded from parties entitled to settlement, nor from farmers whose substance is undoubted. It is distasteful to a person of probity and means to be called upon for security.

No. DCCCXXXIX.

TO THE COMMISSIONERS OF REVENUE.

December 6, 1850.—No. 74.

No. 839.
MISC. DEPT.
Rules to be observed in supplying applicants with copies of public records.

As it appears from references made to the Board, that the system under which copies of public records are furnished is in some offices objectionable, entailing labour on the Officers of the fixed establishment which should be performed by hired copyists, and greatly increasing the business in the treasury by a multiplication of deposits, I am directed to request that you will cause the following rules to be introduced in the Collectors' offices.

2. The Collector shall license as many copyists as shall be able to supply all applicants with copies without inconvenient delay, and no one but a licensed copyist shall be employed on the preparation of copies. Each copyist shall receive from the party taking the copy, a fee at the rate prescribed in the Circular Order of the 17th July, 1829, viz. one anna on every 100 words. On each copy the amount of the fee received shall be noted as follows :—

Number of words in the copy,..... 000

At one anna per 100 words is,..... 00 Rs.

Received Payment,
(Signed) A. B.
Date *Licensed Copyist.*

3. Each copyist shall keep a book in the form hereto annexed, shewing his receipts, which he shall submit once a month to the Collector : by this means the Collector will be enabled to regulate the establishment of copyists, and to reduce the number if there is not sufficient business to enable each copyist to earn at least 12 Rupees per mensem.

4. Where one copyist only is entertained, the task of comparing must be performed by one of the Officers of the fixed establishment. Where two or more copyists are employed they should compare for each other. Where six or more copyists are continually employed, a comparer may be entertained to compare the copies prepared by all, to be paid at the rate of 12 Rupees per mensem levied from the copyists.

5. The names of both the Officers employed on the comparison should always be noted on the copy. As heretofore each copy will be attested by

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the mohafez or other native Officer specially authorized to compare and attest copies, who will be held responsible jointly with the comparer for the correctness of the copy.

6. The fees for searching on the scale prescribed by the Circular Order of the 17th July, 1829, receivable by the Government, will be paid to the mohafez, who will keep an account of the sums received and each day pay the whole by means of a chelaun under his signature to the treasury, there to be at once carried to credit under the head of "Record Committee Fees."

7. This book should be signed daily by the Officer in charge of the treasury.

Form of Register of copies prepared, to be kept by each copyist.

Description of document.	Date of application for copy.	Date on which document was received from mohafez.	Date on which document was returned to mohafez.	Fee received.

No. DCCCXL.

TO THE COMMISSIONERS OF REVENUE.

No. 840. Misc. Dept.

Directions regarding fixing remuneration to be allowed to butwarrah ameens, and levying the same from the proprietors in proportion to their interest in the Estate to be divided.

December 6, 1850.—No. 76.

THE Sudder Board of Revenue having had before them the Returns to their Circular of the 4th of June last, No. 32, regarding the realization of the remuneration of ameens employed in effecting butwarrahs, I am directed to communicate the following observations and orders for the information and guidance of yourself and your subordinates.

2. It appears that according to existing practice, in the great majority of instances, all the expenses of a butwarrah fall, in the first instance, on the sharer or sharers who apply for it. This in the opinion of the Board is contrary to justice, and to the spirit of Clause 3, Section 4, Regulation XIX. of 1814. Convinced that individual proprietors should be protected against the violence and fraud of their co-sharers, the Legislature has conferred on the proprietors of sudder malgoozaree Estates, the right of separating their

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shares from the joint property and constituting them distinct Estates, with a distinct amount of revenue assigned to them as payable to the State. It seems to be absolutely included as a part of this right, that the sharer who requires that his share should be formed into a distinct estate, should be called on to pay only his fair share (and from the beginning) of the expenses incident to the process of separation. If this addition to the right were not made, the right itself would in many cases be one merely in name. The expense, especially with reference to the large addition to it caused by the provisions of Act XI. of 1838, if it fell entirely in the first instance on an individual applicant for a division, would frequently operate as a complete bar to the assertion of that applicant's right.

3. Although the time at which all the proprietors are to be made to contribute to the expense of a division is not stated in Clause 3, Section 4, Regulation XIX. of 1814, it must, from a consideration of the foregoing reasons, be held to be at the date when the application is made. It has been objected by one Commissioner that the enforcement of such a rule will lead to great delay, and that when the applicants voluntarily pay the whole expense in advance, there is nothing illegal in their doing so. Undoubtedly some delay will be caused by not proceeding with a division until the necessary expenses have been collected from all the proprietors rateably, but justice in such a case renders submission to delay unavoidable. With respect to the voluntary payment of the whole expense by the applicants, it is fairly to be presumed that the payment is made in ignorance of their rights under the law. It is the duty of the Revenue Authorities not to allow proprietors to remain in ignorance on a point so important. If however, individual applicants, in full knowledge of their rights, choose to advance, in the first instance, all the expense required, they may be indulged accordingly.

4. In order to facilitate the enforcement of the rule of rateable contribution of the expense from all the proprietors, applicants for a separation of their shares should be strictly enjoined, when they present a petition for a butwarrah, to submit a list of the proprietors of the estate with a specification of the extent and kind of interest held in it by each. That interest will be of the kind described either in Section 33, Regulation XIX. of 1814, or in Section 34, of that Regulation; that is, it will either be a share in the whole estate represented by a fraction of a rupee, or it will be a share of the estate represented by the ownership of specific lands. In both cases, the criterion of proper contribution is best represented in the first instance by

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the amount of jumma which the respective sharers pay to the Government. The proprietors amongst themselves always know this, and the applicants can be at no loss to supply this information to the Collector; and until it is supplied, he should not act upon the provisions of Section 4, Regulation XIX. of 1814. The Collector will of course take steps to verify the information so supplied by all the means afforded by his records and otherwise.

5. The next question for the Collector's consideration is the probable expense of the butwarrah. He will have to consider the time that will be necessary for its completion, with reference to the number of hands to be employed in measuring the lands and preparing the necessary papers, and he will have to fix what would be a fair remuneration to the person entrusted with the superintendence of the work. The extent and value of the property are important elements in this calculation, and for information on the above points, the Collector must consult the applicants and his records. The object of Act XI. of 1838, the Board observe, is so to remunerate those who are employed in effecting a butwarrah, as to secure honesty in the performance of the task without needless expense to the proprietors. The problem is, no doubt, one of most difficult solution, but the Collector and Commissioner must do their best towards an approximation to its solution.

6. Having fixed an estimate of the probable expense, the Collector will have to decide whether the amount shall be collected from the proprietors at once or by instalments, and in this latter case, by how many. These two also are points which must be left to the discretion of the local Officers; they will be guided by the largeness or smallness of the estate, and the time, from whatever causes arising, that will be required for the completion of the work.

7. The amount and time of collection being determined, notices must be served on the proprietors (the expense of which must be included in the estimate,) informing them of the fact of a butwarrah having been applied for, and of their liability in consequence of their interest in the estate, (which must be stated) to pay their quota of the expense, and calling on them to do so within a given time, say 15 clear days from the serving of the notice, otherwise their rights and interests in the estate will be sold for the realization of their quota. If they appear in the interim and deny that they are liable for the amount charged to them, the Collector must enquire into their case and decide accordingly. When it may be necessary for the Collector to proceed to a sale, he must sell under the sixth class of arrears described in Section 5, Act I. of 1845.

8. In disbursing the money collected, the Collector should be guided so as to have it in his power to withhold part of the remuneration from the person entrusted with the superintendence of the butwarrah, and a portion of the wages payable to those employed in measuring the lands of the estates, in case of neglect or fraud being established against either of those parties.

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No. DCCCXLI.

TO THE COMMISSIONERS OF REVENUE.

December 13, 1850.—No. 77.

No. 841. Misc. Dept.

Petty repairs of buildings not on the books of the Department of Public Works to be executed by Collector, and charged for in contingent bills.

I AM directed by the Sudder Board of Revenue to transmit for the information and guidance of yourself and your subordinates, a copy of the orders of Government No. 1167, dated the 30th ultimo, authorizing Collectors in future to have executed the petty repairs of such buildings attached to Collectorates, as are not borne on the books of the Department of Public Works, and to charge for the same in their contingent bills.

FROM THE UNDER SECRETARY TO THE GOVERNMENT OF BENGAL, TO THE SECRETARY TO THE SUDDER BOARD OF REVENUE.

No. 1167, dated 30th November, 1850.

I am directed by the Deputy Governor of Bengal to acknowledge the receipt of your letter No. 535, of the 15th instant, and in reply to inform you, that his Honor has been pleased, in compliance with the Board's recommendation, to authorize Collectors in future to have executed the petty repairs of such buildings attached to Collectorates, as are not borne on the books of the Department of Public Works, and to charge for the same in their office contingent bills.

No. DCCCXLII.

TO THE COMMISSIONERS OF REVENUE.

December 27, 1850.—No. 79.

No. 842. Misc. Dept.

Daily receipt of petitions enjoined on Collectors.

IT having come to the knowledge of the Sudder Board of Revenue, that several Collectors are in the habit of receiving petitions only on one day during the week, thereby occasioning great inconvenience to parties applying for copies of documents and for deposits, and desiring to present petitions connected with pending cases or otherwise of a pressing nature, I am directed to request that you will instruct the Collectors subordinate to you to receive such petitions daily, whenever they may be presented.

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2. The Board observe that petitions of the above kind require for the most part only a formal order, and cannot ordinarily be so numerous, when taken daily, as to interrupt to any material extent the other business of the day.

No. DCCCXLIII.

TO THE COMMISSIONERS OF REVENUE.

No. 843. Misc. Dept. Manual for settlements.

December 26, 1850.—No. 81.

IT having come under the observation of the Sudder Board of Revenue, that a great diversity of theory and practice prevails in the different Districts in making settlements of the Land Revenue, the annexed rules have been drawn up, and are circulated with the view of serving as a complete manual for the guidance of all Officers engaged in making, revising or confirming settlements.

RULES FOR SETTLEMENT.

In Bengal four descriptions of land come under Settlement.

I.—Resumed lakhiraj.

II.—Towfeer.

III.—Estates purchased by Government.

IV.—Escheats.

2. Settlement comprises eight processes.

I.—Identification of the land.

II.—Measurement.

III.—Testing of the measurement.

IV.—Adjustment of the rents to be paid by the cultivators.

V.—Adjustment and record of the rights of the cultivators.

VI.—Disposal of claims to hold rent-free petty holdings within the Estate under settlement.

VII.—Provision for dâk and police.

VIII.—Selection of a malgoozar and terms of settlement.

I.—Identification of the land.

3. As resumed land should always be identified* previous to resumption, the Settlement Officer ought not to encounter any difficulty in discovering the land decreed liable to assessment. By order of Government, dated 26th January, circulated on the 28th April, 1841,† no lakhiraj lands which are entered in the taidad or register as less than 50 beegahs in one village are to be resumed, and if resumed already, they are neither to be identified nor settled.

* Circular Order, 11th September, 1839, No. 23. Appendix, No. 1.

† Appendix, No. 2.

4. In all cases of escheat or purchase by Government, the duty of identifying the land necessarily falls on the Settlement Officer. When the Muhal to be settled is of considerable extent, the Settlement Officer should proceed in person to make the necessary preliminary enquiries respecting the position and extent of the land. When the Muhal is not extensive, an ameen may be deputed with such powers under Section 24,* Regulation VII. of 1822 as may be considered needful. Where putwarees, canoongoes, or other salaried Officers exist, there is no objection to their being employed in defining boundaries previous to measurement.

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Appendix, No. 3.

5. On reaching the Muhal or village, the Settlement Officer or the Officer deputed, will summon the zemindaree Amlah or such other persons connected with the land, as may be able to point out the boundaries. The extent of the powers to be exercised by the ameen under Section 24, Regulation VII. of 1822, will be duly recorded in his sunnud of appointment.

6. Should the ryots or other residents so summoned to point out the boundaries, contumaciously withhold information, they are liable to imprisonment till they comply, under Section 24,† Regulation VII. of 1822, and Sections 23 and 25,‡ Regulation XII. of 1817.

† Appendix, No. 3.
‡ Appendix, No. 4.

7. Putwarees, gomashtas, and other persons by whom the accounts have been kept, may be summoned with their accounts; and should they refuse to attend, or neglect to produce the accounts called for, or to swear to their correctness, or generally to give evidence respecting them, they also are liable to punishment under Clause 2,§ Section 19, Regulation VII. of 1822, Section 12,‖ Regulation II. of 1819, and Sections 23 and 25,¶ Regulation XII. of 1817.

§ Appendix, No. 5.
‖ Appendix, No. 6.
¶ Appendix, No. 4.

8. The Settlement Officer may also summon the proprietor or farmer of the Muhal under settlement, or may require him to cause the attendance of the village Officers. Omission or refusal to comply with such requisition subjects the proprietor or farmer to a daily fine under Clause 2,** Section 19, Regulation VII. of 1822 and Clause 3,†† Section 13, Regulation II. of 1819. Fines may be imposed by the Collector of his own authority, and levied by the same process as is prescribed for the recovery of arrears of revenue, under the provisions of Act XX. of 1848,‡‡ but, as ruled by the Circular Order of the 27th July, 1849, No. 30,§§ that Act gives no power to Collectors to make requisitions of their own authority in cases in which they previously did not possess that power. Authority for the requisition must be obtained as heretofore, and by Circular Order of 20th November, 1849, No. 159,‖‖ it was ruled that an Uncovenanted Deputy Collector has no power of his own to impose and levy a fine under Act XX. of 1848, but must obtain the previous sanction of his Covenanted Superior.

** Appendix, No. 5.
†† Appendix, No. 7.
‡‡ Appendix, No. 8.
§§ Appendix, No. 9.
‖‖ Appendix, No. 10.

9. If in tracing the boundary of a resumed Muhal, a portion of the land should be found in possession of a person who was not made a party to the suit, and it should appear that he was in possession previous to the decree for resumption, the sanction of the Board must be obtained to the institution of a new suit for the resumption of the land held by such person; he cannot be summarily assessed with-

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out having had opportunity of being heard against assessment. When a Settlement Officer decides that any land claimed by a third party was included in the resumed Muhal, such party, if dissatisfied, must appeal to the Special Commissioner. On the other hand, when a Settlement Officer gives up any land as not included in the resumption decree, the Revenue Officer, if he see fit, may appeal to the Special Commissioner.—Circular Order 9th September, 1848, No. 16.*

* Appendix, No. 11.

Boundaries of resumed Muhals.

10. If in tracing the boundaries of a purchased or an escheated Muhal, the boundary claimed by the Settlement Officer should be objected to by a neighbouring zemindar, and the objector have possession of the land, recourse must be had to the Civil Court; all the Settlement Officer can do is to lay down the boundaries where undisputed; and where disputed, to mark both the line admitted, and the line claimed but denied to be the limit of the property of Government, collecting at the same time all the evidence available in support of the claim, in order to its assertion, if deemed expedient, in a Court of Justice. It was thus ruled by the Board on the 16th October, 1838.†

† Appendix, No. 12.

‡ Appendix, No. 13.

11. As it was ruled by the Government on the 1st August, 1839,‡ that the provisions contained in Clause 6, Section 2, and in the thirty-three following Sections of Regulation VII. of 1822, as far as the same are applicable, may be made use of in the settlement of purchased Muhals, the Settlement Officer can, under Clause 4,§ Section 14, Regulation VII. of 1822, dispose of all disputes respecting boundaries of villages, talooks and other tenures in such estates, or refer them to arbitration under Sections 7 to 10|| of Regulation IX. of 1833.

§ Appendix, No. 14.

|| Appendix, No. 15.

12. The Officer employed in the demarcation of boundaries preparatory to settlement, whether he be ameen, canoongoe or Deputy Collector, will prepare such a sketch of the village boundaries traced, as shall be a sufficient guide for the Officer who may be employed to make the measurement, whether himself or another.

13. As prescribed in the Survey Rules, "all natural landmarks near the boundary line will be introduced in the maps, with correct bearing and distance; where natural marks are wanting, so many artificial marks are to be erected as shall make the boundary easily traceable."

14. The Officer employed will prepare a boundary demarcation map, such as is prepared by Survey ameens,¶ and also a boundary descriptive statement,** in the form annexed.

¶ Appendix, No. 16.

** Appendix, No. 17.

II.—Measurement.

15. Measurements will be conducted with chains 30 feet long, or where chains are not procurable, with poles of 30 or 6 feet long.

16. Chains of 30 feet can be made up for Rupees 2-8, or Rupees 3 each. The Collector in each District in which there are measurements and settlements to be made, should provide himself with as many as are necessary, unless bamboos of 30 feet are procurable and are preferred by the people.

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17. All systems of local measurement are to be set aside; the standard Bengal beegah of 14,400 square feet will be universally adopted, or, if more convenient and more acceptable to those concerned, the standard acre of 43,560 square feet may be introduced.

18. In measuring standard beegahs with a chain or pole 30 feet long the calculations will be as follows:—

$\frac{1}{5}$ of a chain by $\frac{1}{30}$ of a chain; or 9 square feet = 1 cowrie.
4 cowries, or $\frac{1}{5}$ of a chain by $\frac{1}{5}$, or 36 square feet = 1 gundah.
20 gundahs, or 4 chains by $\frac{1}{5}$, or 1 chain by $\frac{4}{5}$, or 720 square feet = 1 cottah.
20 cottahs, or 4 chains square, or 1 chain by 16, or 14,400 square feet = 1 beegah.

19. Should a pole of 6 feet long be made use of, the calculations will be:—

1 pole by $\frac{1}{4}$, or 9 square feet = 1 cowrie.
4 cowries, or 1 pole square, or 36 square feet = 1 gundah.
20 gundahs, or 20 poles by 1, or 5 poles by 4, or 720 square feet = 1 cottah.
20 cottahs, or 20 poles by 20, or 5 poles by 80, or 14,400 square feet = 1 beegah.

Note.—It will not escape observation that this measurement can also be conducted with a pole of 12 feet.

20. Should measurement by acres be introduced, the system followed by Surveyors should be adopted, viz.

21. Length and breadth of figures will be taken in Gunter's chains. A Gunter's chain is 22 yards or 66 feet, divided into 100 links, each link being 7·92 inches in length:—66 feet or 1 chain equals 4 perches or poles, so that one square chain is equal to 16 square perches, or the tenth part of an acre, consequently 10 square chains or 10 chains by 1 chain are equal to one acre. Every superficial chain contains 10,000 square links, and every superficial acre 100,000 square links.

22. The English statute acre contains 4,840 square yards, sub-divided into roods and perches, of which 40 perches make one rood, and 4 roods make one acre. The perch is 16½ feet, giving 272¼ square feet, or 30¼ square yards, which multiplied by 40, gives 1,210 square yards in one rood, and again multiplied by 4, gives 4,840 square yards in the acre.

23. If the contents of a field are made up in square links, divide the number by 100,000 (or, which is the same thing, cut off the last 5 figures) to give the contents in acres.

144	square inches	= 1 square foot.
9	square feet	= 1 square yard.
30¼	square yards	= 1 perch.
40	perches	= 1 rood.
4	roods	= 1 acre.

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24. Or, should it be necessary to use a pole or rod, it should be 16½ feet long. The calculations will then be, as before described,

16½	×	16½	= 272¼	square feet or 1 perch.
272¼	×	40	= 10,890	square feet or 1 rood.
10,890	×	4	= 43,560	square feet or 1 acre,

or

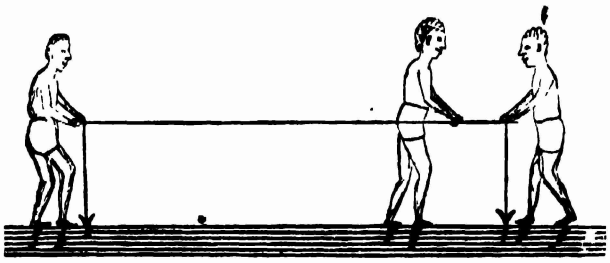
rod		rod		
1	×	1	= 272¼	square feet or 1 perch.
1	×	40	= 10,890	square feet or 1 rood.
40	×	40	= 43,560	square feet or 1 acre,

or thus

the rod or pole of 16½ feet, squared,

1 by 1 or	16½ ×	16½ =	272¼	square feet or 1 perch.
1 by 40 or	16½ by 660		= 10,890	square feet or 1 rood.
40 × 40 or	660 by 660		= 43,560	square feet or 1 acre.

25. If a rod or pole must be used, a long pole is always to be preferred to a short pole. It should not be thrown by the hand of a single man, as is common in many parts. Correctness under such a system of measurement is impracticable. The rod or pole should be carried over the ground by two men, and a third man should pitch a pin or arrow at the head of the rod. (See margin.)



26. Or should peculiar circumstances make it advisable to measure the acres after the Bengalee system of measurements with a pole, the pole should be in length 10 feet 5⅕ inch. This will not give an exact acre; it will be too little by a trifling fraction. A pole of 10 feet 5¼ inch would give too much. The pole to be exact should, when squared, give ¼ part of 43,560 feet; but it is impossible practically to describe a pole that squared shall yield exactly that quantity; 10 feet 5 11/50 is the nearest approach to precise accuracy, but it may be accepted that a pole of 10-5⅕ squared, gives

108. 9-10 square feet as one gundah (of an acre),

20 gundahs or 2,178 square feet, as one cottah (of an acre),

and 20 cottahs or 43,560 square feet, as one beegah (being by the hypothesis, 1 acre).

27. The Collector or Settlement Officer should instruct a few of the more intelligent ameens, and cause them to instruct the others, and never, if it be avoidable, employ a person as an ameen till he has shewn on examination that he thoroughly understands mensuration. There can be little doubt that in a few years, ameens acquainted with this system will be procurable in most Districts in any

numbers,—till then it must be the Collector's care to see that a sufficient number are instructed. Circular. No. 843. Dec. 26, 1850.

28. Where in the course of the survey now in progress, the lands of the Muhal under settlement. have been measured by khusreh, the Settlement Officer will procure a copy of the khusreh map and missil from the office of the Superintendent of Survey, and limit his measurement proceedings to investigation of the changes which may have taken place since the survey.

29. When the lands to be settled may not have been measured by khusreh in the course of the survey, the measurement will be made field by field; but when several contiguous fields, all of the same description of land, are held by one ryot, there is no reason why all should not be measured together as one dagh or field. A form of "chittah" for the record of the measurements is appended (marked A*). It is more full than the form heretofore in use. It is to be borne in mind that the chittahs are not intended to serve only the purpose of the first settlement. If carefully prepared, they may be of much use during the settlement, and of great use when renewal of settlements shall be necessary. The cost of recording a little additional information is a trifle compared with the cost of the measurement itself. The additional column shews the direction in which a field lies with reference to the preceding field; without this to trace a chittah even a few weeks subsequent to its preparation, is entirely impracticable. Columns 4 and 5 have been amplified. A field will not be measured in more places than has been the practice hitherto; but the measurements made will be recorded, instead of entering all the fields as perfect squares or parallelograms. There will be a little increase of expense in the preparation of the copies of these papers; but they will describe the several fields as they are, and not as they are not, as heretofore.

* Appendix, No. 18.

30. From the chittahs, khutteeans and ekwals will be prepared in the forms marked B† and C,‡ and where the land of a village is held by talookdars, a second khutteean and ekwal in form D§ must be prepared, shewing the lands of each talook; and where a Muhal is composed of talooks, some having land in several villages, a fourth record in form E|| must be prepared, shewing how the lands of each talook are distributed.

† Appendix, No. 19.
‡ Appendix, No. 20.
§ Appendix, No. 21.
|| Appendix, No. 22.

31. Besides these papers, the ameen or other Officer employed in the measurement will furnish a terij m' form F,¶ and a rooedad arranged under the headings shewn in form G.**

¶ Appendix, No. 22½.
** Appendix, No. 23.

32. Where the lands were not measured by khusreh in course of the survey, a khusreh map should be prepared by the ameens after the manner now observed in the survey department. The system is so simple and so easily learned, every Collector should be acquainted with it, and employ only such ameens as will learn it. It is as follows:—

1st. The same method of defining each separate field as heretofore will be followed, taking care to commence from one end or corner of the village circuit, and so proceeding continuously and regularly.

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2nd. If the village be a small one, it may be measured in one circuit, but if large, it must be divided off into three or four circuits, each containing on an average from 150 to 200 acres.

3rd. The *exterior* fields of each of these circuits or *chucks* are first to be measured and laid down by means of a Bengalee surveying compass. For each field two bearings are taken, one for the length, the other for the breadth, with occasionally, here and there, for large fields, a diagonal bearing in addition as a better connecting link, and to ensure greater accuracy in the mapping.

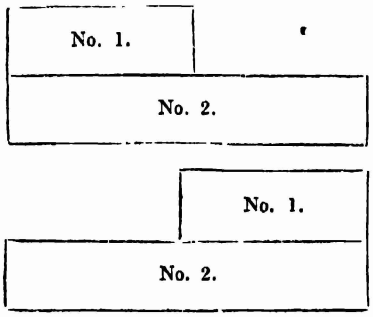
4th. Each field extending round the boundary being thus obtained, the circuit will be made to close within a trifling error; and the positions of all such fields, it will be evident, derive a very considerable degree of accuracy, as may be seen from the plan No. I.* which accompanies.

* Specimen A. Appendix, No. 24.

5th. On the satisfactory closing of the circuit, all the fields in the interior of it are taken up in the usual way by the *chain only*, without the aid of the compass, and being kept or compressed within these defined limits, the several fields fall into their proper places, and all excess measurements or the contrary are immediately proved.

6th. To secure the proper falling in of every field into its proper place, so that a map may *at any time* be made from the khusreh missil, every separate measurement is recorded as lying to the north, south, east or west of the preceding one, and as starting *from a certain point*. Thus No. 2 field starts from the north-east corner of No. 1, and No. 3 from the south-east corner of No. 2, and so on—the *corner starting point* being invariably recorded in every instance. Without this precaution no map can be protracted by scale and compass.

7th. According to the *old* system, taking the measurements of two fields from the khusreh, and without the map as a guide, their positions might be laid down in either of the ways shewn in the margin, and thus the whole of the fields would fall into confusion, and defy reduction to paper without again going to the locality.



8th. The bearings as taken with the compass can be plotted by means of the paper protractor in the vernacular, as described for the thakbust. In the first instance, the circuit and the interior measurements should be plotted separately as shewn in plan No. I.,† and after all the errors and discrepancies are corrected, the whole may be put together, coloured, and finished, as in the fair specimen No. II.‡ Each circuit appertaining to the village being completed in a similar way, the contour of the whole may be compared with the professional map.

† Appendix, No. 24.

‡ Specimen B. Appendix, No. 25.

9th. The scale used for this operation should be regulated according to the value of the local beegah, and in due proportion with the professional scale. For the Bengal surveys, the scale as described for the thakbust should be employed, viz. 330 feet to the inch, or 16 inches to the mile.

10th. The advantages of this system of native measurement are: Circular, No. 843. Dec. 26, 1850.

First.—The admirable check and comparison afforded, and consequent superior accuracy of the work.

Second.—The ability of any second or third party ignorant of the locality, and without connivance of the measuring ameens, or help of any sketch or map, to produce a fair protraction from the missil or file.

Third.—The thorough insight thereby given to the voluminous khusreh missil, and immediate detection of all errors, clerical or venal.

Fourth.—The great benefit to the Surveyor or Superintending Officer, who thus obtains the utmost confidence in his work, and is saved infinite trouble, annoyance and doubt.

Fifth.—The value to the Government in possessing a really useful and permanent record, combining the qualities of the professional map, with the addition of the minutest detailed specifications of property in the village, fit for every purpose both fiscal and judicial.

Sixth.—Its comparative inexpensive cost, when viewed with the lasting value of its results.

11th. The mode of registering these measurements is fully shewn in the extract from the khusreh chittah* which accompanies. * Appendix, No. 26.

33. Paper scales are procurable in any number at a very trifling cost: pasted on a stick, they are as serviceable as a scale of metal. Compasses may be procured by indent on the Deputy Surveyor General.† Each Collector requiring them will remit the cost to Captain H. Thuillier, Deputy Surveyor General, and charge the amount in his contingent bill. The construction of the compasses is such, that they may be repaired when out of order by the blacksmith of the station; and should the needles get out of order, the magnetic power can be restored by a few rubs with a loadstone, which the Collector or Settlement Officer should provide himself with, and have always at hand.

34. In remunerating ameens, the rules of Circular Order No. 33 of 1st June, 1850,‡ will be observed; but if it should be found necessary for a time to increase the remuneration of ameens, in order to induce persons to fit themselves to prepare the more complete and trustworthy record now desired, a reasonable increase on the rates therein laid down will be allowed. ‡ Appendix, No. 27.

III.—Testing of the Measurement.

35. The measurement, when conducted by an ameen, canoongoe, putwaree, or other inferior officer, should be tested by the Settlement Officer, by measuring a few fields in different parts of the Muhal. The testing Officer will record the result of his scrutiny in the form annexed.§ Should complaints of incorrect measurement § Appendix, No. 28.

† Applications for surveying instruments for the use of Settlement and other Revenue Officers, should be addressed direct to the Board, who will pass the indents and forward them to the Deputy Surveyor General. See. C. O. 14th Oct. 1851, No. 29.

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have been preferred, the Settlement Officer will, of course, subject those parts the correctness of which may be impugned, to more particular investigation. As a general rule re-measurement should take place if the error is above 10 per cent.; but in this respect much must be left to the discretion of the Settlement Officer. Under the same circumstances, errors exceeding 10 per cent. may be remedied without resort to the expensive remedy of a re-measurement; under other circumstances, such as wilful error for corrupt purposes, re-measurement should be undertaken on discovery of less error.

IV.—Adjustment of the Rents to be paid by the Cultivators.

36. By Section 2, Regulation IX. of 1833, so much of Regulation VII. of 1822 as prescribes that the amount of jumma to be demanded shall be calculated on an ascertainment of the quantity and value of actual produce, or on a comparison between the cost of production and value of produce, was rescinded, and para. 5 of the Circular Order of November 12th, 1833, No. 190,* ruled that the only safe and practical foundation for the calculation of the public jumma was the rent actually paid by the several tenants of whatever class or description, and that where it was found impossible to obtain the information in the Muhal under settlement, the rent paid for land of the same quality, and under similar circumstances, in the adjoining estates, was the best criterion.

* Appendix, No. 29.

37. It is impossible that these inquiries can be too carefully conducted, for any mistake respecting the rates must be injurious to the Government, or to the ryots. The inquiries made either within the estate under settlement, or in neighbouring estates, should be recorded. The Settlement Officer should not be satisfied with convincing himself that the rates he may assess are appropriate; but he should so record the course of proceeding by which he ascertained the applicability of the rates imposed, that the Appellate Authorities who can have no opportunity of seeing the land or holding local investigations, may experience no difficulty in forming an opinion as to the propriety of the rates, should appeal be preferred.

38. Thus, in ruling that portion of the land is first sort, and portion second sort, it is necessary to mention with reference to what standard the land has been so classed; and whether with reference to the land of the village under settlement, or the land of the Muhal under settlement, or the land of the Pergunnah.

39. Where it has been the usual practice, either from the natural poverty of the soil, or from the natural fertility of the soil having been impaired by constant cropping, for a long series of years, to allow land to lie fallow to recruit, allowance must be made in the assessment, that is, land at nurse must remain unassessed. It may be that were it treated scientifically, and its natural productive powers increased or restored by manure, it would be unnecessary to allow any part to remain fallow; but to impose assessment with reference to such outlay would be to impose a property tax, not a land tax, such as has always existed in this country. Thus supposing a ryot to cultivate five beegahs, one beegah of which is always fal-

low, the rate of the land cultivated being 1 Rupee per beegah, he will be assessed at 4 Rupees for his five beegahs, or over all, omitting very minute fractions, 12 annas 9 pie per beegah. Circular, No. 843. Dec. 26, 1850.

40. It is always to be borne in mind by a Settlement Officer, that it is not his business to ascertain what is the highest rate the land might pay for a year, but what can be paid with regularity in average years. He should use his best endeavour to ascertain the amount of the collections in previous years; and should it be considerably more or less than his assessment, carefully ascertain the cause of the discrepancy.

41. Especially it behoves a Settlement Officer not hastily to conclude that what may appear to him an appropriate assessment, actually is so: fertility of the soil is not the only circumstance which regulates the power of land to pay rent. As remarked in the 112th* para. of the orders of the Western Board, the demand for labor, as affected by the thinness or denseness of the population, the salubrity of the climate, and the plenty or scarcity of good culturable soil in the vicinity, must all be considered; and in ryotwaree assessments, such as are frequently necessary in Bengal, the most minute attention to local advantages and disadvantages is often indispensable. Inferior land, advantageously situated, will be found paying higher rent than better land in a less favorable position; land in the middle of a plain, in every respect the same as land at the edge of the plain, may be found paying double the rent of the latter—trespassing cattle do not reach it. Land near the village may be found paying higher than land of the same sort at a distance from the village. No attempt should be made to remedy these necessary discrepancies; the only practicable uniformity would be the reduction of all to the lowest rate: thus in the case instanced above, in order to establish uniformity of rate, it would be necessary to reduce all the rates to the rate paid by the land much exposed to the trespassing of cattle.

* Appendix, No. 30.

42. The system of settlement followed in the Western Provinces, is entirely inapplicable to the ryotwaree assessment of small Muhals the collections of which are to be made by Government Officers from the cultivators. In Bengal, Settlement Officers have not only to distribute the newly assessed jumma in each mouza of a Pergunnah; they have to determine what shall be paid by each individual ryot for the land he holds. To introduce an average uniform assessment with which all would be satisfied, might be to sacrifice 50 per cent. of the rental; but it is desirable to reduce the amount of the variations to the smallest possible extent; variations founded on no sufficient cause should of course be disallowed. Paras. 92 to 97† of the orders of the Western Board deserve great attention; and the rule laid down in para. 103‡ respecting village assessment must, in the detailed settlements of Bengal, be applied to ryotwaree assessment. The Settlement Officer must, by a careful inquiry into the details, ascertain the causes which give rise to the inequalities, reduce the demand where it presses too heavily, and raise it where it is too low; and where good and sufficient cause is found for any considerable variation

† Appendix, No. 31.

‡ Appendix, No. 32.

Circular, No. 843. Dec. 26, 1850.

from the ascertained average rate, state that cause succinctly and clearly in that part of his settlement roobukaree set apart for discussions respecting rates.

43. The orders of the Court of Directors circulated on the 12th January, 1838,* must never be lost sight of. Assessment according to the produce, and not according to the value and capabilities of the land, is never to be resorted to under any circumstances. This doctrine had previously been inculcated by the Circular Order of the 12th November, 1833, and the papers circulated with it. Para. 15† of the Governor General's Minute says, "the demand of Government ought not to be proportioned to the value of the products grown; such a standard would directly discourage the cultivation of the richer articles."

* Appendix, No. 33.

† Appendix, No. 34.

44. The orders of Government, dated 28th November, 1837,‡ circulated on the 23rd January, 1838, No. 12, should be duly attended to, when the circumstances of the ryots are such as to make such a system of settlement acceptable to them. These orders inculcate that each holding should be considered as a distinct farm; that the aggregate amount of the annual rents paid in the past three years for the several fields composing it, should be recorded as the rent to be demanded from the occupant, to whom, if willing to engage for that rent, a lease should be granted for 3, 5, 10 or 20 years, as may be deemed most desirable; that the lease should specify the several fields comprised in the holding, and the lessee should be made clearly to understand that during the term of his lease he would not be required to pay any addition to the specified rent, whatever kind of produce he may cultivate.

‡ Appendix, No. 35.

45. This system of accepting former collections as a guide to assessment, is also mentioned with approval in the 46th§ para. of the Minute by the Governor General, dated the 26th September.

§ Appendix, No. 36.

46. Where rents have been collected in kind, however inconvenient the system may be, it must not be inconsiderately superseded by a money rental. There cannot be many parts where, provided liberal terms of exchange are allowed, the ryots will not agree to a money assessment, and some sacrifice should readily be submitted to in order to avoid payment in kind. Should it be unavoidable, the provisions of Clause 2,|| Section 57, Regulation VIII. of 1793, will be carefully observed; the rate and terms of payment, and proportion of crop to be delivered, with every condition, will be clearly specified.

|| Appendix, No. 37.

V.—Adjustment and Record of the Rights of the Cultivators.

47. The difference between recording existing rights and creating new rights, is to be carefully attended to. In the words of para. 9 of the Circular Order of the 12th November, 1833,¶ the Government only sanction the record of actually existent and acknowledged or established privileges, not their creation.

¶ Appendix, No. 38.

48. Under Clause 2,** Section 9, Regulation VII. of 1822, Settlement Officers are competent "to grant pottahs to the ryots or other owners and occupants of land, for the land owned or occupied by them;" and in the 3rd para. of the

**Appendix, No. 39.

orders of Government, dated 27th March, 1868,* it was declared that Government having by far the greatest interest in the rental of all zemindarees open to settlement, has an unquestionable right to direct the adoption of the means best calculated to promote their improvement; and the Court of Directors, in their letters of the 22nd December, 1830, para. 13,† and 9th March, 1831,‡ emphatically declared that no revenue system could be tolerable, that was not founded on a definite agreement with each contributor.

Circular, No. 843. Dec. 26, 1850.

* Appendix, No. 40.

† Appendix, No. 41.

‡ Appendix, No. 42.

49. The orders of the Board issued on the 18th December, 1838,§ in conformity with instructions from Government, directed that pottahs should be given to all ryots in estates under settlement which belonged to the Government, or which were to be held khas in consequence of the recusancy of the proprietors; that in other Muhals, a specification of the holding or tenure of every ryot, and of the rent assessed on it, should be recorded in the settlement proceedings; that a copy of the recorded specification of his holding, and the rent thereof, should be given to every ryot desirous of having it; and that no higher rent should be demanded from a ryot by a zemindar until such rent was altered by mutual agreement. To this there might have been added "or by suit in Court."

§ Appendix, No. 43.

50. The delivering to the ryots, as enjoined, of a copy of the jummabundee of settlement is no more, indeed, is a little less, than they are entitled to demand under the law, for when the rent of a ryot has been ascertained and settled, as it must be at a settlement, he may under Section 59,|| Regulation VIII. of 1793, demand a pottah from the party of whom he holds his land.

|| Appendix, No. 44.

51. The term for which pottahs should be granted in Government Muhals, and in Muhals held khas in consequence of the recusancy of the proprietors, must depend on circumstances. To use the words of the Honorable Court, the object to be kept in view is "to afford full encouragement to the spirit of improvement." By the orders of Government, dated 28th November, 1837,¶ such leases should be for 3, 5, 10 or 20 years, as may be deemed most advisable; and the lessee should be made clearly to understand, that during the term of the lease, he would not be required to pay any addition to the specified rent, whatever kind of produce he may cultivate.

¶ Appendix, No. 45.

52. When the ryots are substantial, and the land in such a state that no further improvement is to be looked for without the outlay of capital, leases should be long in order to encourage outlay. When the land is overrun with jungle, and much labour is necessary to clear it, leases should be long. When the ryots are poor, and there is evidently neither the inclination nor power to improve, leases should be of limited duration. When there is any intention of farming a Muhal, with a hope that the farmer will improve, leases to the ryots should not extend beyond the current year, for which period all ryots, under all circumstances, have a right to demand that pottahs should be given to them.

53. The above rules, of course, do not apply when ryots have a right of possession at fixed rates; but no cultivators can claim such a privilege except those protected by Section 26,** Act I. of 1845.

** Appendix, No. 45.

Circular, No. 843. Dec. 26, 1850.

54. When enhancement of rent may be imposed by a Settlement Officer, he must be careful in resumed Muhals to cause the notice required by Section 9,* Regulation V. of 1812 to be served on the ryots, otherwise the owner, should he engage, will be unable to recover the rents, which are the foundation of his settlement.

* Appendix, No. 46.

VI.—Disposal of Claims to hold rent-free petty holdings within the Estate under Settlement.

55. It is to be premised that the same rules are not applicable to resumed and to purchased estates. In resumed estates, the Government Officers can proceed against invalid lakhiraj holdings, under Regulations IX. of 1825 and III. of 1828. In purchased estates recourse must be had to Section 30, Regulation II. of 1819, the Government having ruled on the 5th March† and 1st August, 1839,‡ that Regulation IX. of 1825 "was inapplicable to Government purchased Muhals in the Settled Provinces."

† Appendix, No. 47.
‡ Appendix, No. 48.

56. It is necessary before inquiries into the validity of tenures held rent-free in a resumed Muhal can be undertaken, that the notice prescribed by Clause 2, Section 5,§ Regulation IX. of 1825 should have been issued.

§ Appendix, No. 49.

57. The period allowed in the notice having expired, the Settlement Officer will proceed to dispose of all claims to hold petty tenures free of rent in the manner directed by Regulations IX. of 1825 and III. of 1828, and the Circular Order of the Special Commissioner, dated 16th June, 1842.||

|| Appendix, No. 50.

58. Each case will be subjected to regular judicial investigation and decision; and should the decision confirm a tenure as lakhiraj, the case must be submitted within 15 days to the Commissioner of Revenue, as prescribed by the Circular Order of 1st June, 1837, No. 43.¶ Should the decision be in favor of resumption, the Settlement Officer will proceed to assess the land under the provisions of Clause 3, Section 4,** Regulation III. of 1828.

¶ Appendix, No. 51.
**Appendix, No. 52.

59. The rules dated 17th August, 1840,†† circulated on the 16th September, 1840, must be carefully observed. No proceedings are to be commenced for the resumption of tenures not exceeding 10 beegahs, held rent-free since 1st December, 1790. If the produce of a lakhiraj tenure is *bonâ fide* applied to religious or charitable purposes, the fact is to be reported for the consideration and orders of Government. Tenures not originally hereditary, if held rent-free since 12th August, 1765, may, under certain circumstances, be relinquished. Lands held under assignment for purposes in themselves permanent and perpetual, may be relinquished, notwithstanding the provision in Section 12, Regulation III. of 1828, though the sunnud contain no words declaring the perpetuity of the grant. Resumed tenures, which may have been held rent-free for 30 years consecutively, are to be reported to the Government for favorable consideration. Claim to resume on account of non-registration only, is not to be enforced. Title to hold land lakhiraj shall not be questioned on the sole ground that it is not duly described as such in the

††Appendix, No. 53.

specification of title which the law required to be given in for registry. The jumma to be demanded from the holder of a resumed lakhiraj tenure is to be at a rate not exceeding one-half of the gross rental, or in cases where the late lakhirajdar is the cultivator, one-half of the gross rent value of the land.

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60. Circular Order, No. 52, dated 7th August, 1838* prescribes the arrangement to be made for the collection of the revenue from these resumed shikmee tenures. The jumma is to be fixed at one-half the gross produce, as ruled above, and from this jumma, 10 per cent. is to be allowed the malgoozar for the risk and trouble of collection. This allowance of 10 per cent. on the jumma of the shikmee tenures is to be assigned to the malgoozar of the parent Muhal, whether the latter be entitled to a settlement at half rental or otherwise, for as the tenure formed no part of the assets of his lakhiraj, and the settlement of it is made with him merely as a matter of convenience, all that he can be entitled to is an equitable remuneration for the trouble and risk of collection.

* Appendix, No. 54.

61. In purchased estates, as the officers of Government cannot undertake proceedings for the resumption of invalid rent-free tenures under 100 beegahs situated therein, in the manner prescribed by Section 5, Regulation IX. of 1825, they will proceed under Section 30, Regulation II. of 1819, viz. by the institution of suits for resumption in the Collector's office, or in the Dewanny Adawlut. Should a decision be adverse, the Commissioner of Revenue, if he thinks fit, can appeal to the Special Commissioner under Section 5, Regulation III. of 1828.†

† Appendix, No. 55.

62. It is to be borne in mind, that the rules of the 17th August, 1840, respecting the non-assessment of tenures not exceeding 10 beegahs, which have been held exempt from the payment of revenue since the 1st December, 1790, are applicable to rent-free lands in purchased estates; and under Section 3 of these rules, should a purchased estate be let in farm, it is to be made an express condition of the lease that the farmer will not institute any process for the resumption of such tenures.

63. The settlement of all resumed lands in purchased estates, will be made as in other estates brought under settlement, at half rates, under Section 13 of the rules above mentioned.

64. Of course the principles of assessment applicable to others are applicable also to the occupants of resumed land, the only difference being that they will pay half the rates imposed on others for lands of a like description.

65. It is to be understood that the mere assertion of a holder of land that he has not paid rent since 1790, will not be admitted by a Settlement Officer as necessitating the institution of resumption suit previous to assessment. A Settlement Officer may assume that all the holders of land in a purchased estate should pay rent. The *onus* of proving title to exemption rests with the occupant; should he produce any evidence *primâ facie* corroborative of his claim to exemption, it will behove the Settlement Officer to abstain from assessment, and to institute a suit in order that the claim may be subjected to formal investigation.

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VII.—Provision for Dak and Police.

66. In the settlement of both resumed Muhals and Muhals the property of Government, due provision will be made for the zemindaree dâk and the village police.

67. By Circular Order of the 29th January, 1840, No. 2,* it was directed that in Muhals purchased by Government, adequate provision should be made for the performance of the police duties; and by Circular Order of the 19th June, 1841,† it was ruled that each chowkeedar should have three acres of average good land, or an allowance of 3 Rupees in money.

* Appendix, No. 56.

† Appendix, No. 57.

68. Should any chowkeedaree cess have been heretofore imposed on the land, it will, whichever of the above arrangements may be introduced, be incorporated with the rent.

69. The zemindaree or police dâks passing through resumed or purchased estates must be provided for at the settlement, and as directed in the Circular Order of 31st December, 1839, No. 34,‡ the expense will be defrayed from the collections of the Muhals on account of which it may be incurred.

‡ Appendix, No. 58.

VIII.—Selection of a Malgoozar and Terms of Settlement.

70. As regards resumed Muhals, the Settlement Officer will determine who is the person entitled to engage, and will adjust the terms, subject to the revision of the superior Revenue Authorities. The resumption officer has no jurisdiction in the matter of settlement; as ruled in Circular Order of 18th March, 1840,§ his jurisdiction is limited to determination of liability to assessment.

§ Appendix, No. 59.

71. As a general rule, settlement is to be made with the lato lakhirajdar at half rates; but when the interests of two parties "malik" and "lakhirajdar" are to be adjusted, attention must be given to the rules laid down in Circular Orders of 14th June, 1837, No. 62;|| 29th May, 1838, No. 38;¶ 21st August, 1839, No. 22;** 16th April, 1839, No. 5;†† 26th February, 1840, No. 6,‡‡ and 29th July, 1840, No. 27.§§

|| Appendix, No. 60.
¶ Appendix, No. 61.
** Appendix, No. 62.
†† Appendix, No. 63.
‡‡ Appendix, No. 64.
§§ Appendix, No. 65.

72. Resumed towfeer lands are to be settled at full rates with any person who may prove his title to the same.

73. When all the subordinate arrangements have been completed, unless the person entitled to the settlement has petitioned, the Settlement Officer should endeavour to procure his attendance, and call upon him to engage and sign the necessary cubooleut, or to state in writing his objections, in order to their being considered, and, if practicable, remedied. Should the objections be inadmissible, the reasons for rejecting them should be recorded, and the estate forthwith farmed.

74. The settlement of alluvial land resumed, should also be made with the occupant owner, as enjoined by Circular Order of the 30th April, 1833, No. 12.|||| Such lands belong to the proprietor of the estate to which a change in the channel of the river has added it, and his right to it is exactly co-equal with that by

|||| Appendix, No. 66.

which he holds the estate to which the alluvion has attached itself. The proprietors, whether they have or have not disputed the claim to fix an assessment upon the newly-formed lands, have a right to admission to terms of permanent engagement whenever they may think fit to demand it, unless the alluvion have been let out in farm for a specified term in consequence of their recusance, and unless the increment be not in a state for permanent settlement,—in which cases the local Commissioner will determine whether a temporary or a permanent settlement shall be made; and should the party entitled to settlement object to the consolidation of the jumma with that of the original estate, the increment shall be assessed as a distinct Muhal, as prescribed by Circular Order of 10th July, 1841, No. 21.* If the increment be attached to a subordinate tenure, the holder of that tenure is entitled on payment of a suitable increase of rent to his superior, to hold the accretion; but the Collector will treat with such superior or malik as prescribed by Circular Order dated 30th September, 1834.†

Circular, No. 843. Dec. 26, 1850.

* Appendix, No. 67.

† Appendix, No. 68.

75. When there is no right of property or permanent interest in the alluvial accretion, the orders of the Hon'ble the Court of Directors forbid a perpetual assessment, as promulgated by Circular Order of 15th July, 1824, No. 69.‡

‡ Appendix, No. 69.

76. When the alluvial formation may be an island separated from the mainland by a channel not fordable at any season of the year, as described in Clause 3,§ Section 4, Regulation XI. of 1825, the zemindaree title being vested in the Government, there can be no right to engage in any party; but should a party have been allowed to break up the soil, occupancy should be respected in conformity with the spirit of para. 7 of the Circular Order of the 12th November, 1833.‖

§ Appendix, No. 70.

‖ Appendix, No. 71.

77. In the settlement of alluvial lands with owners or farmers, the percentage on the jummabundee to be allowed must be fixed with careful reference to the condition of the Muhal, and the necessity or otherwise of the outlay of capital in order to its cultivation. Account must be taken of the just remuneration for labour, skill, and responsibility, and for the high interest on capital expended, and the sum necessary to replace the principal actually laid out; interest on capital expended must not be regarded as rent (paras. 123 and 124, Orders of Board N. W. Provinces.¶

¶ Appendix, No. 72.

78. "Russuddee" settlements, *i. e.*, engagements to pay a gradually increasing jumma are not approved by the Government.** The most approved settlement of alluvial formations comprising considerable tracts of good land uncultivated, is a lease for four or five years rent-free, with a provision that on the expiration of the lease cultivation will be assessed on terms detailed in the engagement, which must, of course, be such as to ensure the farmer a fair return for his labour, risk and capital.

** Appendix, No. 73.

79. As ruled by Circular Order, 28th May, 1850, No. 28,†† the settlement of an estate purchased by the Government is not to be made with the former proprietors, unless it is clearly proved that the estate did not fall into the hands of Government from the mismanagement of the proprietors.

†† Appendix, No. 74.

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80. Though there are to be found among the Circular Orders, rules which may be interpreted as inculcating the khas ryotwaree management of estates the property of Government,* the system of farming such estates has been generally introduced with the approval of the Government, and upon the whole, doubt no longer exists that it is more advantageous than "khas tuhseel.".

* Such as that of 23rd January 1838, No. 12.

81. That khas management can be most successful and more acceptable to the inhabitants of an estate than any other management has been proved, and it cannot admit of question that when the European public Officer thoroughly understands the duty and is willing to devote himself to the work, all classes must feel more secure under his management than as the tenants of a native landlord; but excepting under the management of a most efficient and energetic Officer, khas management has never been found either profitable to the Government or acceptable to the people, and has throughout the Settled Provinces under the Bengal Government, except Cuttack, been gradually superseded by farms.

82. The conclusion of the settlement of a Government estate should be a farm for a period suited to the condition of the property, with such a percentage on the jummabundee as, with reference to the expense and risk in collecting the rents, shall give the farmer fair compensation. The Settlement Officer will exercise his discretion as to the demand of security, with due reference to the means and character of the farmer.

83. The final roobokaree of the Settlement Officer will be arranged as detailed in the form annexed,† and an abstract of the information contained in the settlement proceedings will be prepared, as heretofore, in the form now in use.‡

† Appendix, No. 75.

‡ Appendix, No. 76.

APPENDIX No. 1.

See page 92.

APPENDIX No. 2.

Extract from Government Order, No. 136, dated 26th January, 1841.

53rd. The Governor desires that it may be an instruction to Mr. Campbell and to all resumption Officers under the Board, not to attempt the identification of

any lands in one mouza, which by the taidad or by the register, amount in that mouza to less than 50 beegahs. For example, suppose the taidad to run—

Circular, No. 843. Dec. 26, 1850.

Pergunnah.	Mouza.	Beegahs.	Cottahs.	
Plassey, ...	Dacaiteapore, ...	11000	0	Granted by Rajah Kishen Chand in 1160 B. S. to the Idol Lukheenarain, Kasheenath Khan shewait.
	Correanotter, ...	50	0	
	Hurreespore, ...	0	15	
	Bulrampore, ...	10	0	
	Panhurea, ...	25	0	
	Sreerampore, ...	3	6	
	Total.....	11089	1	

The identification should be proceeded with in mouzas Dacaiteapore and Correanotter *only*, and not in the other four mouzas.

54th. The same instructions, his Lordship desires, may be communicated to all settling and managing Officers of resumed Muhals under the Board. Thus, supposing the land in the above taidad to have been resumed and made over for management and settlement, the managing and settling Officers will deal as if the lands of the first named village were the only lands in the Muhal, and will take no notice of the rest.

55th. These orders seem to his Lordship to be absolutely necessary, both to protect the people from needless harassment, and to guard the Government from great outlay upon petty objects, which are in the end very unlikely to produce profitable results; for it needs not to be pointed out to the Board, that even if it be possible to identify and to settle the small separate patches of which many of the lakhiraj Muhals are made-up, it will be nearly impossible after settlement to preserve their integrity as distinct Muhals, and that, in a great majority of cases, the expense which they would occasion in identification, settling, and subsequent preservation, would be greater than their real value would warrant.

56th. It will follow of course from these instructions, that when a Muhal in the aggregate equal to or more than 50 beegahs, is stated in the taidad to be made up of separate parcels in different mouzas each of which is less than 50 beegahs, the resumption is not to be proceeded with; nor the identification, if it have been resumed; nor if resumed and identified, the settlement.

57th. It has been a question with his Lordship whether the limit now fixed at 50 beegahs, might not properly be made 100 beegahs. But after careful consideration, it has been deemed sufficient in the present orders to fix 50 beegahs, leaving the Board to enquire into, and at their leisure to report upon, the propriety of extending the limit or not hereafter.

Circular. No. 843.
Dec. 26, 1850.

APPENDIX No. 3.

SECTION 24, REGULATION VII. OF 1822.

First.—It shall and may be lawful for a Collector or other Officer exercising the powers of Collector, preparatory to making or revising a settlement as aforesaid, to depute any tuhseeldar, canoongoe, ameen, or other fixed or temporary Officer to any village or Muhal, whether the same be managed by a zemindar or farmer, or be held khas, to enquire into the various matters which such Collector or other Officer is required or empowered to investigate, in order to form a settlement in the mode prescribed by this Regulation. Any such native Officer so deputed as above, shall be deemed to be vested with the power of summoning and examining putwarrees, gomashtahs, or other persons by whom the accounts of the village or Muhal may be kept, in the same manner and with the same powers as is provided for Officers deputed under Section 25, Regulation XII. of 1817. Furthermore, in case the Collector or other Officer may so prescribe, the said tuhseeldar or other person shall be empowered to make a measurement of the village or Muhal into which they may be deputed, and to summon any mokuddums, pudhans, ryots or other residents, and to call upon them to point out the boundaries of such village or Muhal, and to furnish information as to all matters relating to the land and the rights and interest attaching thereto: and any person contumaciously withholding information from an Officer deputed as aforesaid, shall be liable, on the same being established to the Collector's satisfaction, to the same penalty as is prescribed for putwarrees refusing to attend or give evidence.

Second.—Provided also, that any person who may, by force or threats, obstruct or resist the execution of any legal process, requisition, or order of a Collector or other Revenue Officer, shall, in addition to the penalties prescribed by the existing Regulations for such act, be liable to a fine not exceeding two hundred rupees, or to imprisonment in the Dewanny jail for a period not exceeding two months; the said fine or other penalty to be adjudged by the Collector after proceeding duly held and recorded, and the sentence to be immediately reported to the Board to which he may be subject.

Third.—Provided further, that all police Officers shall aid and support the execution of all process and orders issued by a Collector or other Officer aforesaid, on the responsibility of the Officer issuing or executing the same: and if any affray or breach of the peace shall occur in consequence of any resistance or obstruction being made or attempted, to be made, to the legal process or order of a Collector or other Revenue Officer, the parties resisting or obstructing such process or order, shall be punishable for the affray or breach of the peace, and the Revenue Officers shall not be liable to any criminal prosecution on that account.

Circular, No. 843.
Dec. 26, 1850.

APPENDIX No. 4.

SECTIONS 23 AND 25, REGULATION XII. OF 1817.

Section 23. If any putwarree shall neglect or omit to produce his original accounts on the requisition of a Collector, or to give his evidence respecting them, the Collector is hereby authorized and empowered to cause the said putwarree to be apprehended, and to order him to be confined in the Dewanny jail of the District until he produce his accounts, or shew sufficient cause for not producing them. In such cases the putwarree shall be sent by the Collector with a roobukaree to the Judge of the city or Zillah, stating the purport of the order passed against him, and the Judge shall, on those grounds, commit the putwarree to jail, and detain him until he produce the accounts, or until the Collector applies for his release.

Section 25. In any case in which a Collector of land Revenue shall have occasion to depute an Officer to examine the accounts of any village or villages, he is authorized to require the putwarrees to attend such Officer, and the Collector is further empowered to grant to such Officer a commission to swear the several putwarrees whose accounts are to be inspected, inserting in the commission the name of each putwarree to be sworn; and if any such putwarree shall neglect or refuse to attend such Officer with his accounts, or to give his evidence respecting them, when duly required to do so by a written notice from the Collector, the Collector is hereby authorized and empowered to proceed against such putwarree in the same mode as if he had refused or neglected to attend, or to give his evidence before the Collector himself.

APPENDIX No. 5.

CLAUSE 2, SECTION 19, REGULATION VII. OF 1822.

The rules contained in Section 11, Regulation II. of 1819, relative to the mode of serving process on persons who may be required to attend and produce accounts under the provisions of that Regulation, shall be and be held applicable to processes issued by Collectors or other Officers under the rules contained in this Regulation. In like manner the provisions of Section 12 of the said Regulation shall be applicable to all putwarrees, gomashtahs, or other persons, by whom the accounts of any lands regarding which the said enquiries may have been instituted, may be kept, and who after being duly summoned, as aforesaid, may neglect or omit to produce any of the accounts required from them, or to give their evidence regarding them, or who may deliberately give a false deposition on oath or solemn declaration when summoned and examined as aforesaid, or who may alter, fabricate, falsify, or mutilate the accounts which they may be required to produce: provided further that Collectors and other Officers employed in the settlement of the land Revenue, or in any of the enquiries specified in this Regulation, shall be vested with all the

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powers and authority which are or may be lawfully exercised by Collectors in cases depending before them under Regulation II. of 1819, and the rules contained in Clause 3, Sections 13, 14, and 19, of the said Regulation, shall be and be held applicable to all persons who may be summoned by any Collector or other Officer aforesaid, or who may resist the process of a Collector issued under the rules of this Regulation, or who may refuse to take an oath or subscribe a solemn declaration when required, or who may deliberately give a false deposition on oath, or under a solemn declaration taken instead of an oath, or may cause or procure another to do so.

APPENDIX No. 6.

Section 12, Regulation II. of 1819.

If any putwarree, gomashtah, or other person by whom the accounts of lands are kept, and who may be summoned by a Collector or Commissioner under the provisions contained in Sections 9 and 11 of this Regulation, shall neglect or omit to produce his original accounts on the requisition of the Collector or Commissioner, or to give his evidence regarding them, or shall intentionally and deliberately give a false deposition on oath before the Collector or Commissioner when summoned and examined as aforesaid, or shall alter, fabricate, falsify or mutilate the accounts relating to such lands, or to the estate to which such lands are stated to belong, he shall be and be held liable to the pains and penalties specified in Sections 23, 26, and 27 of Regulation XII. of 1817, according as the provisions of one or other of those Sections may be applicable to the offence committed by him.

APPENDIX No. 7.

Clause 3, Section 13, Regulation II. of 1819.

Provided also, that if any proprietor or farmer shall omit or refuse to attend, or to cause his Officer or agent to attend when duly summoned by the Collector or Commissioner, by the time prescribed in the notice issued by the Collector or Commissioner, or shall omit or refuse to furnish the accounts or documents required, and to shew sufficient cause for such omission, the Board of Revenue or other Authority exercising the powers of that Board are authorized and empowered to impose upon him such daily fine, to be payable daily until he complies with the Collector's requisition, as they may think adequate to his situation and circumstances in life, reporting however the amount for the information of the Governor General in Council. The fine, when confirmed by Government, is to be levied by the same process as is prescribed for the recovery of arrears of Revenue.

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APPENDIX No. 8.

ACT No. XX. OF 1848.

An act for better enforcing the attendance of proprietors and farmers of land before Collectors of land Revenue in the Lower Provinces of the Bengal Presidency.

Whereas, by sundry Regulations of the Bengal Code, provision is made for the imposition of a daily fine by the Board of Revenue or other Authority exercising the powers of that Board, on any proprietor or farmer of land, subject to the provisions contained in the said several Regulations, who, when duly summoned by the Collector or other Officer exercising the powers of Collector, shall omit or refuse to attend, or to cause his Officer or agent to attend, or to furnish the accounts or documents required, and shall not shew sufficient cause for such omission; and it is further provided, that the fine, when confirmed by Government, is to be levied by the same process as is prescribed for the recovery of arrears of Revenue; and whereas in many cases, by the delay thus occasioned, the whole burden of the penalty is greatly increased beyond what would be necessary if summary power were given to the Officer by whom the requisition is made to impose and levy reasonable fines, subject to review by the Commissioner of Revenue and other superior Authority, it is enacted as follows:

I. If any proprietor or farmer of land shall omit or refuse to attend, or to cause his Officer or agent to attend, when duly summoned by the Collector, in any case specified in any of the said Regulations, by the time prescribed in the notice issued by the Collector, or shall omit or refuse to furnish the accounts or documents required, and shall not shew sufficient cause for such omission, the Collector may impose of his own authority such daily fine, to be payable daily until compliance with the requisition, as he may think adequate to the situation and circumstances in life of the defaulter, not exceeding in any case the daily fine of fifty rupees: and the amount of such fine, accruing due from time to time, may be levied without further confirmation, by the same process as is prescribed for the recovery of arrears of Revenue.

II. The Collector shall forthwith report the imposition of every such fine and the amount thereof, and also from time to time the amount levied, to the Commissioner of Revenue, who shall report the same for the information of the local Government.

III. Every order passed by a Collector under this Act shall be appealable in the usual manner to the Commissioner of Revenue, and other superior Authority; but no such appeal shall avail to prevent the levy of any fine so imposed pending the appeal.

IV. Whenever the amount levied under any such order issued for any default by authority of a Collector under this Act, shall have exceeded five hundred rupees, the Collector shall report the case specially to the Commissioner of Revenue; and

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no further levy for such default shall be made otherwise than by authority of the Commissioner of Revenue.

V. Nothing in this Act contained shall be deemed to repeal the power of imposing daily fines and of levying the fines so imposed in the manner prescribed by the said several Regulations.

VI. The word "Collector" used in this Act shall be taken to mean any person lawfully exercising the powers of a Collector.

VII. This Act shall not extend to the North West Provinces of the Presidency of Bengal.

APPENDIX No. 9.

See page, 379.

APPENDIX No. 10.

See page, 392.

APPENDIX No. 11.

See page, 331.

APPENDIX No. 12.

See page, 71.

APPENDIX No. 13.

GOVERNMENT ORDER, No. 1069, DATED 1ST AUGUST, 1839.

I am directed to acknowledge the receipt of your letter, No. 266, of the 5th June last, with the minutes to which it gave cover, on the subject of the operation of Regulation IX. of 1825 in Muhals within the permanent settlement purchased by Government at auction sales for arrears of Revenue.

2nd. If the object of the Board were to prove merely that "the provisions contained in Clause 6, Section 2, and in the thirty-three following Sections of Regulation VII. of 1822, as far as the same may be applicable," are to be considered in force in Muhals purchased by Government, as well as in other khas Muhals, the Deputy Governor would have no difficulty in agreeing with the majority of the Board, for as the act of sale cancels or avoids the greater part, or the whole of the

tenures in such an estate, and thereby necessitates a re-settlement of those tenures, it seems quite reasonable that these re-settlements should be effected in the same manner as other settlements, viz., under the provisions of the law above quoted, and this appears to the Deputy Governor to be the actual state of the law at the present time.

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3rd. But the Board appear to argue, because the second Clause of Section 2, Regulation IX. of 1825, relates to the application of Regulation VII. of 1822 to the re-settlement of cancelled tenures in Muhals purchased by Government, that *therefore* Section 5, Regulation IX. of 1825 renders it legal and proper to try after the law and practice of resumption suit, and subject to appeal to the Special Commissioners, all claims to hold tenures at fixed rents which may arise in the course of re-settlement in such Muhals, between the Government and its new tenants.

4th. To this conclusion, which appears contrary to the meaning of the Section quoted, and certainly does not precisely follow from the Board's premises, the Deputy Governor can by no means assent.

5th. It appears to his Honor that the existing Regulations fully provide for all cases of disputed rents of under-tenures which arise (whether to the Government or to any other purchaser), on the occurrence of an auction sale; or if there be any difficulties, they are only such as are common to all purchasers, and will be remedied in the new sale law now speedily about to appear.

6th. The Deputy Governor sees no probable advantage to the State, and great likelihood of distress and injustice to the ryot, in making a resumption suit of every case of this nature, and he cannot agree with the Board either that the Government never purchases for a gain, or that it does so frequently, or so necessarily purchase at a loss, as to render it just and proper to give to it when a purchaser, by way of advantage, a mode of determining its disputes with tenants which is not possessed by individual purchasers.

APPENDIX No. 14.

Clause 4, Section 14, Regulation VII. of 1822.

If any person shall complain to a Collector or other Officer making or revising the settlement of any Muhal, that he has been wrongfully dispossessed from any lands, premises, crops, orchards, pasture grounds, fisheries, wells, water-courses, tanks, reservoirs, or the like, within such Muhal, or of the rents, produce or profits of such lands, premises, &c., the like, as aforesaid, or that he has been wrongfully disturbed in the possession thereof, it shall be competent to the Collector or other Officer aforesaid to enquire into the matter; and if the party so complaining shall appear to have been in possession in the year preceding that in which the complaint is brought, and there shall otherwise be reason to believe that he has been violently or wrongfully dispossessed, or disturbed, it shall be competent to the Collector to

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restore or confirm him, recording the grounds of his determination in a roobucaree, and the opposite party shall in such case be left to bring a regular suit in court to try the question of right. In like manner, should a Collector or other Officer as aforesaid find that there exist in any Muhal of which he may be making or revising the settlement, any disputes relative to the possession of lands, premises or the like, which it may be expedient to adjust, it shall be competent to the Collector or other Officer aforesaid to pass a decision determining the point of possession, leaving the question of right, if further disputed, to be settled by the result of a regular suit in the Adawlut.

APPENDIX No. 15.

SECTIONS 7 TO 10, REGULATION IX. OF 1833.

Section 7. After duly considering the statements and evidence offered by the parties, or in case of the default or recusance of either, the statements and evidence produced by the party in attendance, the punchayut shall declare their opinions, and judgment shall be recorded according to the sentence of the majority. The superior Revenue Authorities will, from time to time, issue such rules of practice for the guidance of the Officer employed on this duty, or the punchayuts, as they may consider necessary.

8. No appeal shall be allowed from such decisions, which shall be immediately executed and maintained, unless the Commissioner, subject to the control of the Sudder Board of Revenue, should think proper, for any special reason, to direct that the case shall be submitted to another punchayut for decision.

9. Any suit brought before any Court of justice to set aside a decision made in conformity with the above rules, shall be nonsuited with costs.

10. In like manner, any suit brought before any Court of justice, against the arbitrators, collectively or individually, appointed in conformity with the rules prescribed, to recover from them the value of the property lost by the decision founded on their award, shall be nonsuited with costs.

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APPENDIX No. 18 A.

ফারম চিঠা মৌজে A মহাল B.

Chitta of Mouza A of Estate B.

1.	2.	3.	4.		5.		6.	7.	8.	9.
			দীর্ঘ Length.		প্রস্থ Breadth.					
নম্বর দাগ	নাম দখলকার প্রজা অর্থাৎ আসামী	দিগের নির্ণয়	প্রত্যেক দীঘের লম্বাই	সারা দীর্ঘ ও রৈখ	প্রত্যেক প্রস্থের লম্বাই	সারা প্রস্থ ও রৈখ	সারা জমি	রকম জমি	রকম জিনিস	নিরিখ ফি বিঘা
Number of dagh.	Name of occupant ryot or ausamee.	Position of each dagh with relation to the preceding dagh.	Length of each length taken.	Mean length and direction.	Length of each breadth taken.	Mean breadth and direction.	Quantity of land.	Description of land.	Sort of produce.	Rate of rent per beegah.

NOTES—1.—Should the Estate to be measured not consist of one whole village, nor of several whole villages, but of patches of land scattered in many villages, and those patches only be measured, the forms must be altered to meet such circumstances. Instead of a chitta for each village, if there is but a small quantity of land in each, it may be well to have one chitta only for the estate, adding a column to the left for the name of the village, and altering the khuteean and ekwal jummabundee to correspond.

2.—Should the Estate to be measured consist of land scattered as above in many villages, and the measurements include the lands held separately under other Estates, a column must be added shewing the separate Estate under which each dagh is held.

3.—If the land be held by talookdars, mokurureedars or other shikmeedars, or if it be held under several zemindarees in common, columns must be added shewing under what sudder and shikmee tenures each dagh is held, so that there may be no difficulty in preparing the khuteean and ekwal of the land of each zemindaree and of each talook or other under-tenure.

4.—The rate entered in column 9 should be the rate paid by the occupant entered in column 2. If the land be held by a talookdar, mokurureedar or other superior ryot, there should be another column to shew the rate paid by him.

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APPENDIX No. 19 B.

ফারম খতিয়ান যাহাতে সীকমি তালুক নাই।

Form of simple Khuteean when there are no Shikmee Talooks, and no land is held in common tenancy under two or more Zemindarees.

নাম দখলকার প্রজা অর্থাৎ আসামী Name of occupant ryot.	নম্বর দাগ Number of dagh.	জমি Quantity of land.

NOTE.—If land be held in common tenancy under two or more zemindarees, columns must be added shewing the portion belonging to each.

APPENDIX No. 20 C.

ফারম একওাল জমাবন্দী যাহাতে সীকমী তালুক নাই।

Form of Ekwal Jummabundee when there are no Shikmee Talooks, and no lands held in common tenancy under two or more Zemindarees.

নাম দখলকার প্রজা অর্থাৎ আসামী Name of occupant ryot.	জমি Quantity of land.	রকম জমি Sort of land.	নিরিখ Rate of rent.	জমাবন্দী Jumma-bundee.

NOTE.—If land is held in common tenancy under two or more zemindarees, columns must be added shewing the portion belonging to each.

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APPENDIX No. 21 D.

ফারম খতিয়ান যাহাতে সীকমী তালুক ওগয়রহ অর্থাৎ যাহার নিচে কোর্ফা প্রজা আছে।

Form of Khuteean when the land is held by Talookdars or other Shikmeedars having Ryots under them.

নাম তালুক Name of talook.	নাম তালুকদার Name of talookdar.	নাম আসামী বাবতে তালুক বিঃ চিঠা Name of occupant ryots, as per chitta.	নম্বর দাগ Number of dagh.	জমি Quantity of land.

Form of Ekwal Jummabundee when the land is held by Talookdars or other Shikmeedars.

ফারম একওাল জমাবন্দী যাহাতে সীকমী তালুক ওগয়রহ অর্থাৎ যাহার নিচে কোর্ফা প্রজা আছে।

নাম তালুক Name of talook.	নাম তালুকদার Name of talookdar.	জমি Quantity of land.	রকম জমি Sort of land.	নিরিখ Rate of rent.		জমাবন্দী Jummabundee.	
				To be paid by occupant ryots to shikmee Muhaldars.	To be paid by shikmeedars to Government.	Of cultivators.	Of shikmeedars.

NOTE.—When the land is held under several zemindarees, columns should be added shewing the zemindarees and the names of the zemindars, and the portion of land belonging to each.

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APPENDIX No. 22 E.

ফারম খতিয়ান যখন তালুকদারাণের দখলী কোন মহাল জের বন্দবস্ত থাকে এবং ঐ তালুকের জমি আকছর মৌজাতে আছে।

Form of Khuteean when the land of an Estate is held by Talookdars having land in several Mouzas.

নাম তালুক Name of talook.	নাম তালুকদার Name of talookdar.	নাম মৌজা সকল যাহাতে জমি আছে Names of Mouzas in which land is situated.	নম্বর দাগ Number of dagh.	জমি Quantity of land.

Form of Ekwal Jummabundee when the land of an Estate is held by Talookdars having land in several Mouzas.

ফারম একওাল যখন তালুকদারাণের দখলী কোন মহাল জের বন্দবস্ত থাকে এবং ঐ তালুকের জমি আকছর মৌজাতে আছে।

নাম তালুক Name of talook.	নাম তালুক দার Name of talookdar.	নাম মৌজা সকল যাহাতে জমি আছে Names of Mouzas in which land is situated.	জমি Quantity of land.	রকম জমি Sort of land.	নিরিখ Rate of rent.		জমাবন্দী Jummabundee.	
					To be paid by occupant ryots to shikmeedars.	To be paid by shikmee Mahaldars to Government.	Of cultivators.	Of shikmeedars.

APPENDIX No. 22½ F.

Terij shewing the total area and jumma of occupants in Village or Estate, ——— No. ———

1	2	3	4	5					6	7						8	Total jumma at the rates of Ekwal.		11	12	13
Name of occupant shikmeedar or ryot.	Total area.	Less uncultivable lands.	Remaining culturable lands.	Culturable but not cultivated lands, unassessed.					Total culturable not cultivated.	Cultivated lands brought under settlement.						Total cultivated.	9 Cultivator.	10 Shikmee Muhaldar.	Deduct allowance.	Remaining jumma of Government.	Remarks.
				Puteet.	Jungle puteet.	Under water.	&c.	&c.		Basto.	Ood basto.	Bagan.	Shallee.	&c.	&c.						
	B																				
Ticca Ramdhone Chuckerbutty, dukhul Gour Sonder Chuckerbutty,	84 0	0 10	83 10	5	32	3	19	0	59	8 0	2	4 0	2 0	6 10	2	24 10	67 12	61 10	0 0 0	61 10 0	
Talook Ramsunkur Doss, ditto Gourhurry,	30 0	4 10	25 10	0	7	0	0	0	7	9 10	0	3 10	4 10	0 0	1	18 10	53 12	48 9	10 per cent. 4 13 10	43 11 2	
Ryotee Gourmorooshu Ramjeebun Doss,																					
Putnee Shama Churn Biswas,																					
Gattee Ramjeebo Chuckerbutty,																					
Ryot Rajkissen Doss,																					
Istumraree Kissen Mohun Ghose,																					
Havlee Modoosooden Doss,																					
Kansagote Shib Doss, dukhul Shib Doss,	11 10	0 0	11 10	0	0	0	0	0	0	2 0	10	0 0	0 0	9 0	0	11 10	25 8	0 0	0 0 0	25 8 0	

NOTES.—In column 1 will appear the names of those who are to pay rent to the sudder malgoozar, whether talookdars or other middle-men or ryots.

The columns subordinate to headings 5 and 7 must be increased or decreased, so as to suit local peculiarities.

In col. 11 will be entered any allowance made to any middle-men of any class.

Should there be land not held by any one, the circumstances of the same will be entered in column 1, and the quantity in the columns to which it may belong.

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APPENDIX No. 23, FORM G.

ROOEEDAD OF AMEEN.

1*st*. Date of appointment of ameen and of his arrival in the Muhal to be measured.

2*nd*. The boundaries of the Muhal measured, that is, if a village, by what villages surrounded; if a talook, by what estates or talooks surrounded; if a pergunnah, by what pergunnahs surrounded; and mention of disputed boundaries, if any.

3*rd*. The system of measurement followed, whether by acres or by beegahs; and whether the measurement was conducted with a pole or chain, and by scale and compass, or otherwise.

4*th*. Description of the land comprised in the Muhal, whether high or low, poor or rich, open or jungle.

5*th*. Mention of the number of rent-free holdings in the Muhal, and the extent of them.

6*th*. Mention of land not fit at present to be subjected to assessment.

7*th*. Mention of the rates current in the Muhal for each description of land, and whether they have been compared with the rates current in adjoining Muhals or not; and if so, note the difference.

8*th*. Mention of increase derived from woods, groves, jungle, &c.

9*th*. Mention of fisheries.

10*th*. Mention of any other miscellaneous sources of increase.

11*th*. Mention of the different classes of cultivators found in the Muhal and the claims preferred by each class, and where there is a party entitled to settlement, mention whether he admits or denies the ryots' claims.

12*th*. Mention of the jummabundee as by the rates approved by the ameen.

13*th*. Mention of the number of inhabitants, distinguishing Hindoos, Mahomedans, and others.

14*th*. Mention of any other circumstances requiring notice.

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APPENDIX No. 27.

See page, 443.

APPENDIX No. 28.

Testing Form.

Number of Chittahs.	As measured by ameen.					As tested by—					Increase			Decrease.			Remarks.
	Average length.	Average breadth.	Total.	Description of soil.	Rate per beegah.	Average length.	Average breadth	Total.	Description of soil.	Rate per beegah	Quantity of land.	Description of soil	Rate per beegah.	Quantity of land.	Description of soil	Rate per beegah.	

APPENDIX No. 29.

PARA. 5, CIRCULAR ORDER, NO. 190, DATED 12TH NOVEMBER, 1833.

It will be obvious that after the precise area of the estate under assessment shall have been ascertained, the principal object of the Collector should be to ascertain, by every available means, the rent actually received by the proprietor from his several tenants of whatever class or description. This is the only safe and practical foundation for the calculation of the public jumma, and no pains, therefore, should be spared to elicit the requisite information. Where it may be found impossible to obtain it, or where suspicion may attach to the accounts rendered, the rent paid for land of the same quality, and under similar circumstances, in the adjoining estates, will afford the best criterion. It will always, indeed, be necessary to apply the test of such a comparison to all the information on the subject of rent acquired from any of the parties immediately connected with the estate under settlement.

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APPENDIX No. 30.

PARA. 112 OF THE CIRCULAR ORDER OF THE WESTERN BOARD ON THE SUBJECT OF SETTLEMENTS, DATED 9TH APRIL, 1839.

The Board would have taken into consideration the demand for land in that quarter, as affected by the thinness or denseness of the population, the salubrity of the climate, the plenty or scarcity of good culturable soil in the vicinity, &c., because it is of little use to form laborious, and, as supposed, accurate calculations of the necessary cost of production and consequent residue, when no one could be found to accept the field and undertake the task of production for the return offered. The market value of land, like all other market value, is fixed by the proportion of the supply to the demand; and in many most productive parts of the country, the rent, and consequently the revenue, is exceedingly low from the absence of effectual demand.

APPENDIX No. 31.

PARAS. 92 TO 97 OF THE CIRCULAR ORDER OF THE WESTERN BOARD ON THE SUBJECT OF SETTLEMENTS, DATED 9TH APRIL, 1839.

92. It is the Board's desire that every effort should be made to reduce the amount of these variations to the smallest possible extent. It is so obvious a dictate of justice and sound policy, so to take the portion to which Government are entitled as to secure to industry its full reward, and to inflict a penalty on neglect and indolence, that there are few points to which the Board attach higher importance.

93. The Board's objection to casual variations, refers to a practice which prevailed throughout the north part of Rohilcund and the Dooab, involving very gross impolicy and injustice.

94. It has, in those parts, been customary to tax the really industrious communities, the Jats particularly, who are proverbially the most diligent cultivators, to the utmost extent which they can possibly be made to endure, in the belief that their elastic and persevering industry and agricultural skill would enable them to rise under the pressure; at the same time the idle Syuds, which tribe furnishes a large proportion of the Officers of the cutcherries, and the Goojurs, whose wandering and predatory habits are notorious, and some of the Rajpoots, are indulged with a very light demand, the former through favour and influence, the two latter from the supposed impossibility of obliging them to pay.

95. The Board are well aware that the three latter classes could not, in their present state, bear up under any thing like the degree of taxation which the former could support with ease. They also know that the necessities of the State would not

admit of the former class being relieved, so as to bring them at all to a parity of burthen with the latter; nor is such a measure necessary, for those skilful and industrious parties will be far more prosperous under any moderate pressure than the latter under an almost nominal demand.

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96. The Board, however, object to permit the former class to be weighed down beyond their power, that the latter may go free. They desire to see the latter so fairly and moderately taxed, as may oblige them to adopt habits of industry and management, or to transfer their lands to those who will make that use and improvement of them which it is the right and duty of all good Governments to enforce.

97. This is the Board's intent in the expression of their desire that the Settlement Officers should apply themselves, as far as practicable, to the removal of casual variations. They have no intention to force conclusions, or aim at an impossible equality. They have desired simply to correct, by the introduction of a sound principle, the ill-effects of former errors.

APPENDIX No. 32.

PARA. 103 OF THE CIRCULAR ORDER OF THE WESTERN BOARD, ON THE SUBJECT OF SETTLEMENTS, DATED 9TH APRIL, 1839.

It then becomes the duty of the Settlement Officer, by a careful inquiry into the details village by village, to ascertain the causes which give rise to the inequalities, to test the accuracy of his general rates, to reduce the demand where it presses too heavily, and raise it where it is too low; and where good and sufficient cause is found for any considerable variation from the ascertained average rates, to state that cause succinctly and clearly.

APPENDIX No. 33.

See page, 14.

APPENDIX No. 34.

PARA. 15 OF THE GOVERNOR GENERAL'S MINUTE, DATED 26TH SEPTEMBER, 1832.

I shall in this place briefly state my notion of the nature of the Government assessment. I consider that next to the general term revenue, the word tax is the most appropriate designation for the Government demand. It is levied, where there are acknowledged land-owners, on the rent; and where there is no middleman between the Government and the actual cultivator, it is levied directly on the

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produce of the soil, after deducting the wages of labour and profits of stock, as well as a certain proprietary allowance where the cultivator and owner of the soil may be one and the same individual. In neither case, however, ought the demands of Government to be proportioned to the value of the products grown. In the one case, the assumption of such a standard would directly discourage the cultivation of the richer articles; and in the other case, it would be the interest of the land-owner to prevent the cultivation of such products, in anticipation of a settlement, when the tax would be increased in the proportion to the estimate formed according to such a standard of the resources.

APPENDIX No. 35.

See page. 23.

APPENDIX No. 36.

PARA. 46 OF THE MINUTE BY THE GOVERNOR GENERAL, DATED 26TH SEPTEMBER, 1832.

As far as the rights of the Government are concerned, I think I am at liberty to assume that a minute inquisition into the capacity of each field or each village of the country is unnecessary. As observed by the Governor of Madras in his Minute, dated the 10th May, 1822, "in fixing the assessment of the lands of any village, the safest guide is the actual produce and collections of former years." Nor is any such investigation intended for the benefit of agriculturists not having permanent interest in the soil; for, as observed in the same Minute, "the rent which the assessment is intended to fix is that of Government, not that of the ryot and his tenant." The object of the minute surveys hitherto conducted, has been to fix the payment which Government can properly require as revenue from those who directly contribute it; in other words, the amount of private rent available for taxation in the hands of the community, and the amount which should be contributed by each individual of that community.

APPENDIX No. 37.

CLAUSE 2, SECTION 57, REGULATION VIII. OF 1793.

In cases where the rate only can be specified, such as where the rents are adjusted upon a measurement of the lands after cultivation, or on a survey of the crop, or where they are made payable in kind, the rate and terms of payment and proportion of the crop to be delivered, with every condition, shall be clearly specified.

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APPENDIX No. 38.

PARA. 9 OF THE CIRCULAR ORDER, NO. 29, DATED 12TH NOVEMBER, 1833.

(Addressed to Commissioners.)

It will be observed, that, with reference to the sentiments expressed in para. 2nd of the orders addressed by Government to the Sudder Board of Revenue in the Western Provinces, under date the 8th March last, no assameewar jummabundee will now be required from the Collector; and it will be sufficient to specify in the appropriate column of the English statement, the aggregate quantity of land occupied by ryots entitled to the peculiar privilege of record as possessing rights of occupancy at a fixed rent, or at a rent determined by a fixed principle. But in the Collector's Persian proceeding of settlement, as above explained, the names of the persons enjoying the immunities in question, and the extent of their several holdings, should be distinctly entered: but great caution must be exercised in this respect, and it should always be borne in mind, that the Government only sanction the record of actually existent and acknowledged or established privileges, not their creation.

APPENDIX No. 39.

CLAUSE 2, SECTION 9, REGULATION VII. OF 1822.

Provided also that it shall be competent to Collectors and other Officers as aforesaid (subject to the orders of the Board of Commissioners) to grant pottahs to the several mofussil zemindars and ryots, or other owners or occupants of land, for the land owned or occupied by them, specifying the amount to be paid by them, and all the conditions attaching to their tenure, and a register of all pottahs so granted shall form a part of the roobokaree of settlement.

APPENDIX No. 40.

PARA. 3 OF THE GOVERNMENT ORDER, NO. 582, DATED 27TH MARCH, 1838.

In reference to paras. 6 to 9 of Mr. Lowis's Memorandum, I am directed to observe that the granting of pottahs to the ryots of Muhals under settlement, is authorized by Clause 2, Section 9, Regulation VII. of 1822, and strongly recommended by the Honorable Court of Directors, who have stated it to be their "clear conviction that protection is never afforded to the cultivators, where the Government leaves what they individually shall pay to be determined by men who are to profit by over-exaction, that is, by contractors under whatever name, who engage for an aggregate payment to Government from the contributions of a number of ryots

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for the protection of the ryot." In the opinion of the Honorable Court, it is "indispensable that the sum to be demanded from him be fixed by the decision of Government and declared, that the simple cultivator may know at least when he is wronged."

APPENDIX No. 41.

PARA. 13 OF A LETTER FROM THE HON'BLE THE COURT OF DIRECTORS, DATED 22ND DECEMBER, 1830.

After making the above cited admission, you go on to say,—"They (the pergunnahs) require the adoption of some special arrangement to give them a fair chance of improvement. As to the specific principle to be followed, beyond that of observing great moderation, his Lordship in Council is not immediately prepared to pronounce any decided opinion." But, (as abundantly, we think, appears from the facts which we have been contemplating in the preceding paragraphs,) the want of moderation in the Government assessment is but one cause of the disorders which need to be redressed. To look at this circumstance only, is not to go to the bottom of the evil. We have seen that in all the various cases of settlements with recorded proprietors, of settlements with farmers, or khas management, (which ought to be more appropriately denominated an uncontrolled tehsildaree management), there is nothing, whatever may be the moderation of the Government demand, to limit the demand which is made upon the individual contributors. The sums to be received from them are not defined. But indefinite exaction is arbitrary exaction, and you need not to be informed how naturally arbitrary exaction degenerates into exorbitant exaction. This, we doubt not, is the great evil to be remedied, and without the definition of what each individual contributor has to pay, we are unable to see in what way it admits of a remedy. It appears to us so obvious and indisputable a truth, that the certainty of what each contributor has to pay is the foundation of every tolerable system of revenue administration, that we know not what words we can use to make you more sensible of its importance. It is true that, besides the definition of the amount demanded, care should be taken that it is a moderate amount, and also that each individual should have easy means of redress if more than the defined amount is in any shape exacted from him, but the attainment of these three simple objects seems to comprise all that is most material in a perfect revenue administration. To these objects, therefore, it is most certain that your most earnest endeavours should be directed, and though it is not to be disputed that the difficulties are unusually great which oppose the perfect attainment of them in India, we are satisfied that great approximation to it is completely within your power.

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APPENDIX No. 42.

EXTRACT FROM A LETTER FROM THE HONORABLE THE COURT OF DIRECTORS, DATED 9TH MARCH, 1831, No. 8.

Para. 32. We expressed, on a former occasion, our opinion of the great importance of the example set by Mr. Wilkinson of the success of khas management, by settlements with the ryots in detail. The additional evidence now afforded of this success gives us the highest satisfaction, and we trust will enable you to understand the declarations which we see you continue to receive, and in which there is certainly no want of confidence, that khas management is by necessity, and not by the mode of conducting it, the worst of all.

33. Mr. Wilkinson, in reporting the mode in which he effected the settlement in Maukagora Punchgur, says,—"To secure to the ryots the benefit of the present moderate rates, and to prevent exactions, I have taken similar precautions as in Koordar, in having pottahs granted to each ryot for the land he holds." This agrees with our opinion that such pottahs are necessary for the protection of the ryot, that no settlement is good without them, and that there is no such difficulty in the case as may not always with the requisite diligence be surmounted. We desire that this subject may receive all the care and attention which it so eminently deserves.

APPENDIX No. 43.

ORDERS OF THE BOARD, No. 375, DATED 18TH DECEMBER, 1838.

(Addressed to the Commissioner of Cuttack.)

I am directed by the Sudder Board of Revenue to reply to your predecessor's
No. 2591. letter of the 7th November, 1837, which has remained so long unanswered, in consequence of the main subject matter of that address having been under discussion with his Honor the Deputy Governor of Bengal.

2nd. That discussion has been terminated by his Honor's orders of the 25th
No. 1816. September last, a copy of which, as comprising both the sentiments of the Board and the Deputy Governor's resolutions thereon, is now forwarded for your information and guidance.

3rd. The orders of the 22nd of August, 1837, are to remain in force in regard to all estates under settlement which do not belong wholly to the Government, or which are not under khas management in consequence of the recusance of the zemindars. To ryots upon all estates of the two excepted classes, pottahs for the term of settlement must be given, as directed in his Honor's orders of the 27th of March last. To general cases the instructions given, in para. 16 of the letter now transmitted are applicable.

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GOVERNMENT ORDER, NO. 1816, DATED THE 25TH SEPTEMBER, 1838.

I am directed by the Deputy Governor of Bengal to acknowledge the receipt of your letter, No. 146 of the 20th July last, submitting the request of the Board that the orders conveyed in my letter No. 582, dated 27th March, relative to the practice of granting pottahs to the ryots of Muhals under settlement, may be re-considered.

2. The Board urge the following objections to the practice in question:—

I. The granting of pottahs by an Officer of Government to the ryots of a zemindaree, is an interference with the right of the zemindar to arrange the terms on which he may consider it his interest to let his lands, which interference must tend to disturb the natural relations of society, and convert into hostile dependents upon the volition of a public Officer, those who should be left to form at their own discretion and in amity a mutually advantageous bargain.

II. The fixing authoritatively the rents which the ryots shall pay during a long course of years, and so affording them firm protection, is doing for them what they should be left to do for themselves; and must tend to make them lean upon and to require such extraneous protection, and may also render the Government indifferent *pro tanto* as to the improvement of the efficiency of the Courts of Justice.

III. The measure must, moreover, have a tendency to perpetuate the existence of petty holdings and to prevent the formation of large farms, from which only the accumulation of agricultural capital can be expected.

IV. If the pottahs granted could be maintained during the period of the settlement, there would be no means at the end of that period of ascertaining the market rent of the day, as all ryots would be paying a fictitious rent fixed by a public Officer in 1838;—consequently it would be impossible to adjust the public assessment for the next settlement on the only sure basis of a just assessment, namely, the real rents paid by the cultivators.

V. It would be unjust to the zemindar to fix the maximum rents which he shall receive from his ryots, when they, from their poverty, cannot be compelled to pay those maximum rents in unfavourable seasons.

VI. It would also be unjust to hold the zemindar responsible for the Government share of the fixed rents, and to throw upon him the whole risk of the ryots being unable to pay those fixed rents in bad seasons.

3. On these objections the Deputy Governor desires you will communicate to the Board the following observations:—

4. His Honor fully admits that interference in any way by an Officer of Government in the management of an estate wholly private property, that is, an estate belonging to a private person, having a right to occupy and cultivate the whole of the lands within its boundaries and to appropriate the whole produce to his own use, would be open to the

I. The granting of pottahs by an Officer of Government to the ryots of a zemindaree is an interference with the right of the zemindar to arrange the terms on which he may consider it his interest to let his lands, &c. &c.

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objection stated by the Board; but a zemindaree in Cuttack is not such an estate. The zemindar has not a right to occupy the lands within its boundaries which are cultivated by ryots having a hereditary right of occupancy: nor has he an unrestricted right to determine the amount of the rent which such ryots shall pay: neither has he a right to appropriate to his own use the rental of the zemindaree. Only one-tenth of its rental belongs to the zemindar; the other nine-tenths belong to, and constitute the revenue of, the State.

5. To the interference of an Officer of Government as agent for the State in the settlement of the rents to be paid by the cultivators of an estate of this description, the Board's objection is not more applicable than it would be to such interference by the agent of one of two sharers of a joint undivided estate, wholly private property, whose share amounted to nine-tenths of its rental; such sharer being intelligent and enlightened, and the other entitled to only one-tenth, being the contrary. In such a case, the assumption of the entire management by the intelligent and enlightened sharer would obviously be beneficial to the other sharer as well as to the cultivators of the estate.

II. The fixing authoritatively the rents which the ryots shall pay during a long course of years, and so affording them firm protection, is doing for them what they should be left to do for themselves, and must tend to make them lean upon and to require such extraneous protection; and may also render the Government indifferent *pro tanto* as to the improvement of the efficiency of the Courts of Justice.

6. The protection, which it is admitted the granting of Government pottahs will afford to the ryots, instead of being an objection to the measure, is a strong argument in its favour. The ryots or cultivators of the lands form the great bulk of the population of the country: to protect them is therefore one of the most important duties of the Government; and it is most desirable that they should look to and feel assured of its protection. As to the protection afforded to them by means of pottahs being calculated to render the Government indifferent about the efficiency of the Courts of Justice, it is to be remarked that pottahs as well as other written instruments attested by a public Officer, increase the efficiency of the Courts of Justice *quoad* the holder of such instruments, by affording unquestionable evidence of the agreements and transactions which they record. Such instruments are no more likely to render the Government indifferent about the improvement of the Courts, than would be the establishment of a good system for the registering of deeds which, by providing trustworthy documentary evidence, would conduce to facilitate and expedite the administration of justice.

III. The measure must, moreover, have a tendency to perpetuate the existence of petty holdings, and to prevent the formation of large farms, from which only the accumulation of agricultural capital can be expected.

7. The Deputy Governor is well aware that small holdings occupied by pauper ryots are great obstacles to agricultural improvement; but he cannot admit that the protection afforded by Government pottahs to the occupants of such tenures would tend to perpetuate their existence, or in any degree to impede the natural course by which, as pointed out by Mr. Lowis in his Memorandum on the settlement of Talooka Kishen Chunder, the system of large farms is likely to be sooner or later introduced. His Honor is

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persuaded that the protection of Government pottahs would tend greatly to induce industrious ryots to acquire and annex to their own tenures the petty holdings of their less industrious neighbours; it being obvious that an intelligent cultivator would be more desirous to acquire a tenure, the possession of which at a fixed rent for a long term of years would be secured to him by a Government pottah, than one liable to be assessed annually with such amount of rent as the zemindar might be disposed to exact.

IV. If the pottahs granted could be maintained during the period of the settlement, there would be no means at the end of that period of ascertaining the market rent of the day, as all ryots would be paying a fictitious rent fixed by a public Officer in 1838; consequently it would be impossible to adjust the public assessment for the next settlement on the only sure basis of a just assessment, namely, the real rents paid by the cultivators.

8. It being admitted by the Board that it is indispensable to the well being of the ryots that they should have pottahs from their zemindar, it is not easy to perceive why the Board suppose that the means by which the zemindar would ascertain the market rate of rent when granting his pottahs, would not be available to an Officer of Government. The rent at which the zemindar would grant his pottahs would, of course, be the market rate of the day ascertained by competition. By the same means the fair rent of every ryot's holding at the end of the period of his Government pottah would be ascertainable: and the aggregate of the rents so ascertained of all the holdings of an estate at the end of the period of a settlement, would be the basis of the assessment of its sudder jumma for a new settlement.

V. It would be unjust to the zemindar to fix the maximum rents which he shall receive from his ryots when they, from their poverty, cannot be compelled to pay those maximum rents in unfavorable seasons.

9. This objection applies with no more force to pottahs at fixed rents being granted to ryots who are poor, by an Officer of Government, than to such pottahs being granted by the zemindar himself; assuming that the rents fixed in both cases would be the market rents of the day.

VI. It would also be unjust to hold the zemindar responsible for the Government share of the fixed rents, and to throw upon him the whole risk of the ryots being unable to pay those rents in bad seasons.

10. A statement of the conditions of the zemindar's contract with the Government according to the settlement now in progress, in Cuttack and other Districts in the Lower Provinces, is sufficient to shew the groundlessness of this objection.

11. The public or sudder jumma of every zemindaree open to settlement is fixed for thirty years, at an amount equal to seven-tenths of the ascertained rental of its cultivated lands at the time of settlement, a deduction of two-tenths of that rental in addition to one-tenth for malikana, with the whole rental of all the uncultivated land which may be brought into cultivation during the period of the settlement, being allowed to cover all expenses and all *risks*.

12. The zemindar, if willing to undertake the management of the zemindaree on the terms proposed to him, engages to pay to Government punctually during the period of the settlement, the sudder jumma fixed as above stated, with the understanding that he is not to exact from the ryots occupying the cultivated lands which have been assessed, more than the rents at which they have been rated, as recorded

in the settling Officer's proceedings; and also with the understanding that he takes upon himself the risk of the ryots being unable to pay those rents in bad seasons.

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13. This contract may perhaps be open to the objection that it gives to the zemindar too much of the public revenue, but certainly its implied stipulation, that, in consideration of the great advantages conferred upon the zemindar, the rents of the ryots which he contracts to realize shall not be increased, cannot be deemed unjust.

14. Having thus given to the objections and arguments urged by the Board against the grant of Government pottahs to the ryots of Muhals under settlement the fullest consideration, the Deputy Governor adheres to the opinion on the subject conveyed in my letter to you, dated the 27th March last, relative to the settlement of Talooka Sudanundpore.

15. His Honor, however, directs me to state, that he does not intend that opinion to be understood as superseding the orders of the Right Honorable the Governor of Bengal, under date the 22nd August 1837,* which the Board have referred to; and that he only desires it may be acted upon in cases to which those orders may not be applicable; as in Muhals of which the zemindaree right belongs wholly to the Government, and in those for which the zemindars may refuse to engage.

* No. 1199 para. 9.

16. In Muhals in which pottahs cannot be granted, protection may be afforded to the ryots by giving effect to the provisions of Clause 1, Section 9, Regulation VII. 1822, as enjoined by the prohibitory orders referred to. Those provisions require that a specification of the holding or tenure of every ryot, and of the rent assessed on it, shall be recorded in the settlement proceedings; and they declare that higher rents than those recorded shall not be demandable from the ryots by the zemindar, until such rents shall be altered by mutual agreement. A copy of the recorded specification of his holding, attested by the settling Officer, would, therefore, afford to a ryot the same protection as a pottah; and in the opinion of the Deputy Governor, there can be no objection to its being given to every ryot who may desire to have it.

P. S. Since this letter was drafted, the Deputy Governor has been given to understand, that in many parts of Bengal there is a description of ryots who may be considered as labourers who work for hire; their hire being a portion of the produce of the land which they engage to cultivate, not more than sufficient for their subsistence. These ryots or agricultural labourers will not hire themselves for a longer period than one year, and of course will not engage to cultivate the same spot of land for a longer period. It can hardly be necessary to state, that interference on the part of a settling Officer to fix the quantity of produce which should constitute the hire of this description of labourers, would, in the opinion of the Deputy Governor, be improper.

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APPENDIX No. 44.

SECTION 59, REGULATION VIII. OF 1793.

A ryot, when his rent has been ascertained and settled, may demand a pottah from the actual proprietor of land, dependent talookdar or farmer, of whom he holds his lands, or from the person acting for him; and any refusal to deliver the pottahs, upon being proved in the Court of Dewanny Adawlut of the Zillah, shall be punished by the Court by a fine proportioned to the expense and trouble of the ryot in consequence of such refusal. Actual proprietors of land, dependent talookdars, and farmers are also required to cause a pottah for the adjusted rent to be prepared and tendered to the ryot; either granting the same themselves, or entrusting their agents to grant the same. No farmer, however, without special permission from the proprietor of the lands, or (if the lands form part of a dependent talook) the dependent talookdar, shall grant a pottah extending beyond the period of his own lease; nor shall any agent grant a pottah without authority from the proprietor, or dependent talookdar, or the manager of disqualified proprietors.

APPENDIX No. 45.

SECTION 26, ACT I. OF 1845.

And it is hereby enacted, that the purchaser of an estate sold under this Act for the recovery of arrears due on account of the same, in the permanently settled Districts of Bengal, Behar, Orissa and Benares, shall acquire the estate free from all encumbrances which may have been imposed upon it after the time of settlement, and shall be entitled, after notice given under Section 10, Regulation V. 1812, to enhance at discretion, (any thing in the existing Regulations to the contrary notwithstanding) the rents of all under-tenures in the said estate, and to eject all tenants thereof, with the following exceptions:

First. Tenures which were held as istemraree or mocurreree at a fixed rent, more than 12 years before the permanent settlement.

Secondly. Tenures existing at the time of the decennial settlement, which have not been, or may not be, proved to be liable to increase of assessment on the grounds stated in Section 51, Regulation VIII. of 1793.

Thirdly. Lands held by khoodkasht or kudeemee ryots having rights of occupancy at fixed rents, or at rents assessable according to fixed rules under the Regulations in force.

Fourthly. Lands held under bonâ-fide leases, at fair rents, temporary or perpetual, for the erection of dwelling-houses, or manufactories, or for mines, gardens, tanks, canals, places of worship, burying grounds, clearing of jungle, or like beneficial purposes, such lands continuing to be used for the purposes specified in the leases.

Fifthly. Farms granted in good faith, at fair rents and for specified areas, by a former proprietor, for terms not exceeding twenty years, under written leases registered within a month from their date. Provided that a written notice specifying full particulars of the position, rent and area of the lands, the terms of the lease, and the names of the parties, shall at the same time be given by the latter to the Collector in every case, and the Collector shall be at liberty to object to the same in the event of his seeing reason to believe that the security of the public revenue will be materially affected thereby. The exception declared in this clause shall not extend to leases objected to by the Collector by a notification to be fixed up in his office, with the sanction of the Commissioner, within three months of the date of the notice so made to him by the parties. Provided, also, that a purchaser of an estate at a sale for arrears of revenue, shall be at liberty by suit in Court to set aside all such farms, although the same be under written and duly registered leases, and although such notice may have been given as aforesaid, if the same shall not have been granted in good faith at fair rents.

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APPENDIX No. 46.

SECTION 9, REGULATION V. OF 1812.

By the former and present Regulations, persons purchasing land at the public sales are competent, under certain restrictions, to annul engagements contracted between the late proprietor of the lands and his under-tenants. But it is hereby declared, that no cultivator or tenant of land shall be liable to pay an enhanced rent, though subject to enhancement under subsisting Regulations, unless written engagements for such enhanced rent have been entered into by the parties, or a formal written notice have been served on such cultivator or tenant at the season of cultivation, viz. on or before the month of Jeyt, notifying the specific rent, under the land-holder's right of enhancing it, to which he will be subject for the ensuing Fuslee, or for the current Bengal year.

APPENDIX No. 47.

GOVERNMENT ORDER, No. 354, DATED 5TH MARCH, 1839.

I am directed by the Honorable the Deputy Governor of Bengal to acknowledge the receipt of your letters noted on the margin, on the subject of a Minute by Mr. Tucker, under date 15th January, 1838, regarding the effects of Regulation IX. of 1825 on khas estates in the Settled Provinces the property of Government, and the proper mode of proceeding in respect to dependent talooks in such estates claimed at fixed jummas.

No. 129, dated 20th March 1838.
" 458, " 14th August 1838.
" 599, " 16th October 1838.

2nd. The subject was first reported on at large by the Board on the 30th January, 1838, when Minutes recorded by the Senior, Officiating, and Temporary

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* Messrs. Pattle, Tucker, and Walters.

Members,* were submitted with your letter No. 51, in consequence of the Board having been called on by my predecessor's letter, No. 1659, of 29th November, 1836, to state why they considered, the provisions of Regulations VII. of 1822, IX. of 1825, and IX. of 1833, insufficent for the assertion of the rights of Governmant in regard to the boundaries of Muhals purchased by Government at sales for the recovery of arrears of revenue, on which encroachments have been made by the proprietors of adjoining estates.

3rd. It was Mr. Walters' opinion, that Sections 16, 20, 24 and 33, Regulation VII. of 1822, as modified and extended by Section 5, Regulation IX. of 1833, gave full authority to Collectors vested with special powers under Section 16, Regulation VII. of 1822, to decide all cases of disputed boundary, as well as all claims to land in the possession of neighbouring zemindars alleged to be encroachments on the Muhals in the settlement of which the Collectors may be engaged : and further, that Collectors so authorized and employed could, under Section 5, Regulation IX. of 1825, try the right of persons claiming to hold lands free of assessment within a Muhal under settlement, subject to an appeal to the Special Commissioner under Regulation III. of 1828.

4th. Mr. Tucker differed in opinion from Mr. Walters, and argued that in an estate purchased by Government in the Settled Provinces, no power existed in the Collector to decide external boundary disputes ;—Regulations VII. of 1822, IX. of 1825, and IX. of 1833, not being, in Mr. Tucker's opinion, applicable to such cases.

5th. Mr. Pattle agreed with Mr. Tucker, and further expressed his opinion, that claims to hold dependent talooks on fixed jummas in Muhals of the nature in question, were not of the kind of cases adjudicable under Section 5, Regulation IX. of 1825.

6th. The late Deputy Governor having taken these Minutes into consideration, declared by my letter No. 290 of 20th February, 1838, that on the subject of boundary disputes in Muhals purchased at auction for Government, and the applicability of Regulations VII. of 1822, IX. of 1825 and IX. of 1833, to such cases, he concurred entirely with Mr. Tucker. If (it was added) any difficulties were found to exist at present in obtaining possession for Government of estates so purchased, it must be one felt equally, or perhaps with more inconvenience, by private individuals, and a remedy should in that case be provided by the Board in the draft of a new Sale Law which they had then under consideration.

7th. In reply to this letter, the Board pointed out that the decision given by the Deputy Governor related only to disputed external boundaries of a Muhal purchased by Government, whereas it was desirable to know whether Mr. Pattle and Mr. Tucker's opinion that the Regulations quoted did not in any way whatever relate to a Government purchased Muhal in the Settled Provinces, be considered by the Government a correct opinion or not.

VII. of 1822.
IX. of 1825.
IX. of 1833.

8th. Circumstances to which further reference is now unnecessary, have hitherto delayed the answer to this reference. I am now directed to explain that,

(as shewn by a note written in the case by Mr. Ross before his departure) the late Deputy Governor concurred with Mr. Tucker on all points of his Minute. He deemed the Regulations referred to inapplicable to Government purchased Muhals in the Settled Provinces, and he considered Section 5, Regulation IX. of 1825 not to embrace claims to dependent talooks on fixed jummas.

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9th. In this opinion the present Deputy Governor concurs, and unless the Board as at present constituted should have to state any objection, the decision may be considered final.

APPENDIX No. 48.

Same as Appendix No. 13. *q. v.*

APPENDIX No. 49.

CLAUSE 2, SECTION 5, REGULATION IX. OF 1825.

Whenever a Collector or other Officer exercising the powers of Collector, shall visit or be about to visit any Muhal for the purpose of making a settlement in the manner prescribed in Regulation VII. of 1822, it shall be competent to him by a notification to be stuck up in some conspicuous place within such Muhal, and each village thereof if consisting of several villages, to require all persons holding lands free of assessment, or at a fixed jumma, within or adjoining to the village or villages in which the lands of such Muhal or any part thereof may be situate, to appear before him either in person or by vakeel within a reasonable time, not being less than one month from the date of such notification, at such place within the Muhal as he may select for holding his office, and to attend him from day to day while he may continue within the Muhal, with all sunnuds or other writings in virtue of which they may possess the lands, or under which the lands may have been or may be claimed to be held free of assessment, or at a fixed jumma, together with any evidence they may desire to have taken in support of their claims.

APPENDIX No. 50.

CIRCULAR ORDER OF THE SPECIAL COMMISSIONERS, NO. 249, DATED 16TH JUNE, 1842.

(Addressed to Collectors, Special Deputy Collectors and Settlement Officers.)

We beg leave to state for your information and guidance, that it has been ruled by us that all suits to resume or to hold lakhiraj tenures not in excess of 100 beegahs situated within an estate purchased on account of Government, must be tried by the Collector of the Zillah, with reference to Section 30, Regulation II. of 1819, and Section 5, Regulation III. of 1828; that, consequently, in future, claims of

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the above nature should not be brought under the provisions of Regulation VII. of 1822, and Section 5, Regulation IX. of 1825, but Officers in charge of the purchased estates will bring their actions before the Collector of the Zillah to which the lands may attach, a contrary procedure involving the liability of the reversal of the award.

APPENDIX No. 51.

Circular Order, No. 43, dated 1st June, 1837.

(Addressed to Commissioners.)

Much inconvenience having been experienced by the Sudder Board of Revenue, when employed in testing settlements, owing to the omission on the part of Settlement Officers acting under Regulation IX. of 1825, to submit to the Commissioner of the Division their proceedings in all cases of rent-free holdings heard and determined by them in favour of the parties, as directed in Clause 4, Section 4, Regulation III. of 1828, the Board having no jurisdiction or right of interference in such cases, however erroneous the decision may appear to them, you are requested to call the attention of all the Settlement Officers in your Division to this point, instructing them to hold distinct proceedings in each and every case decided by them, and where that decision may be against assessment, to transmit the case for your order within 15 days from the date of their decision.

2nd. On your part, you will be pleased to record in a roobokaree to be filed with the settlement papers to be transmitted to this office, the result of your review of the Settlement Officer's proceedings, whether for confirmation or for an appeal to the Special Commissioner.

APPENDIX No. 52.

Clause 3, Section 4, Regulation III. of 1828.

It shall and may be lawful for the Collector, whether an appeal be filed or not, immediately to carry into effect his decision by attaching and assessing the land, reporting his proceedings for the information and orders of the Board, or of the Commissioner if vested with the powers of the Board; provided, however, that in cases appealed to the Commissioner, it shall be competent to that Authority to stay execution of the Collector's decree, and to cause the attachment of the land to be suspended or withdrawn on due security being tendered by the appellant for the payment, from the date of the Collector's decision, of the revenue which may ultimately be assessed on the land.

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APPENDIX No. 53.

See page, 122.

APPENDIX No. 54.

See page, 54.*

APPENDIX No. 55.

SECTION 5, REGULATION III. OF 1828.

It is hereby declared and enacted, that the provisions of this Regulation are not intended, and shall not be construed to extend to cases of the nature specified in the several clauses of Section 30, Regulation II. of 1819, save and except when such cases may involve the right of Government to subject to assessment all or any portion of the lands in respect to which the action may be brought. In cases of the above description in which the Government may be a party, whether instituted in the first instance before the Collector or referred to him by the Court, the Collector shall proceed to investigate and decide in the mode prescribed in the preceding Section of this Regulation, the several clauses of which shall be held to apply to such suits; and all other cases falling within the provisions of Section 30, Regulation II. of 1819 in which the Government is not itself a party, shall be heard and determined under the rules therein enacted, and the subsequent modifications of them declared in Section 5, Regulation IX. of 1825.

APPENDIX No. 56.

See page, 102.

APPENDIX No. 57.

See page, 143.

APPENDIX No. 58.

See page, 101.

APPENDIX No. 59.

See page, 109.

APPENDIX No. 60.

CIRCULAR ORDER, No. 62, DATED 14TH JUNE, 1837.

(Addressed to Commissioners.)

I am directed to transmit a copy of Rules which have been approved by the Supreme Government and the Government of Bengal, for the settlement of resumed rent-free tenures.

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2nd. It is intended that these rules shall be embodied in a law now under preparation, but, meanwhile, the proceedings of the officers conducting or revising the settlements of resumed lakhiraj lands must be regulated by their tenor; although, till the rules have become law, a brief report of the circumstances of each case, shewing that it comes within the scope of the indulgent intentions of Government towards disseised lakhirajdars of old tenures, must be submitted, with the settlement papers, for confirmation, in compliance with the requirement of Section 5, Regulation XIII. of 1825.

3rd. You are requested to issue the necessary instructions to your subordinates, for which purpose a number of extra copies of this letter, and of the accompanying Rules are sent herewith.

RULES.

BADSHAHEE TENURES.

I. When a badshahee tenure shall be declared liable to assessment, if the original grantee and his successors or representatives shall have continued in the uninterrupted possession and management of the tenure for a period of sixty years, or if they shall have continued for a period of sixty years in the uninterrupted receipt of a specific portion of the produce of the lands included in the tenure, under the denomination of rent paid to them by a party occupying and managing the tenure as their agent or farmer, and not having a proprietary right in the lands; it shall be incumbent on the Officer empowered to investigate the lakhiraj title in such tenures, to report the circumstances of the case, as required by Section 5, Regulation XIII. of 1825, in order that the settlement of the tenure may be authorized to be made with the lakhirajdar, at a jumma assessed on the actual rent produce of the lands, under the general rules contained in Regulations VIII. of 1793, VII. of 1822, IX. of 1825, and IX. of 1833; and the tenure, when so settled, shall be held to be hereditary and transferable, and the party claiming the proprietary right or milkeeut in the lands, shall not disturb the possession of the lakhirajdar or his heirs or representatives; and any suit preferred by such party in a Court of Judicature shall, as provided for by Section 2 of the aforesaid Regulation, be dismissed with costs.

II. If the proprietor or malik of the lands included in a resumed tenure, shall have continued in the possession and management of the lands, after the creation of the tenure, paying the Government share of their produce to the lakhirajdar, the settlement shall be made with such proprietor or malik under the general rules contained in the Regulations above mentioned; and it shall be lawful for the Governor of the Presidency to grant to the lakhirajdar, if in destitute circumstances, such pension for life as may be deemed proper.

See note at the end of the Rules.

III. *Clause* 1.—When the settlement of a resumed tenure shall be made with the lakhirajdar under Rule I., if the proprietor or malik of the lands included in the tenure shall have received

See note at the end of the Rules.

malikana in money, kind, or land during the existence of the lakhiraj tenure, he shall continue to receive the same or an equivalent.

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Clause 2.—If the party claiming the proprietary right or milkeeut in the lands of the resumed tenure, shall not be in the receipt of malikana at the time of the resumption of the tenure, he shall nevertheless be considered entitled to malikana, provided he shall prove to the satisfaction of the Revenue Authorities that he has been in the receipt of it within the twelve years antecedent to the resumption, or that he has within that period preferred a claim to it before a competent tribunal, and that such claim is well founded.

IV. The nature and amount of the malikana allowed under the preceding Rule shall be recorded in the settlement proceedings; and if the malikana be enjoyed in the shape of a specific portion of land, the limits of such portion shall be defined with proper land-marks, and described in the map accompanying the proceedings of settlement.

V. The malikana allowed under Rule III. if receivable in money, shall be added to the jumma payable to Government by the lakhirajdar with whom the settlement of the lands on which it is chargeable may be concluded, (due allowance having been made for the same in the terms of settlement with that party), and shall be paid to the malik entitled to it by the Collector.

VI. If the party claiming the proprietary right shall be allowed malikana under Rule III. he shall be entitled to a money compensation for loss of settlement, in addition to the annual malikana allowance awarded to him, which compensation shall be calculated at ten years' purchase on the difference between his malikana allowance and the zemindaree profits (malikana inclusive) which he would have received annually had the settlement been made with him; the said zemindaree profits being assumed at 20 per cent. on the gross jummabundee or rental of the lands.

See note at the end of the Rules.

VII. No claim to malikana or to compensation for loss of settlement shall be entertained, which shall not be preferred to the Revenue Authorities previous to the sanction by Government of the settlement with the lakhirajdar; nor shall any claim not so preferred in the first instance, be cognizable in the Courts of Justice.

VIII. If a lakhirajdar entitled to settlement under Rule I. refuse to engage on terms approved by the Sudder Board of Revenue, the settlement for his tenure shall be made with the proprietor or malik of the lands included in the tenure, if there be one, under the general Regulations, and the recusant lakhirajdar shall not be entitled to any allowance of malikana.

IX. If the title-deeds on which a lakhirajdar claims to hold his lands free of assessment, shall have been declared by a final judgment of a competent Court to have been forged or fraudulently altered, no length of possession either in the occupant or his ancestors, shall be held by the Revenue Authorities to entitle him to a settlement for the lands; but the settlement shall be made with the proprietor or malik of the lands, if there be one, under the general Regulations. But this Rule

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shall not preclude the Government in its executive capacity from admitting the disseised lakhirajdar to settlement, if with reference to length of possession or other circumstances, it should be deemed right so to admit him; nor shall it endamage the claim of any party who may hold a tenure by right of purchase, and who shall prove to the satisfaction of the Revenue Authorities that the purchase was made by him in good faith, and in the belief that the title-deeds previously forged or fraudulently altered, were good and valid documents.

HOOKAMEE TENURES.

(*i. e.* tenures under grants other than badshahee.)

1. *Clause* 1.—When a hookamee tenure shall be declared liable to assessment, if the original grantee and his successors or representatives shall have continued in the uninterrupted possession and management of the tenure for a period of sixty years, or if they shall have continued for that period in the uninterrupted receipt of a portion of the produce of the lands included in the tenure, under the denomination of rent paid to them by a party occupying and managing the tenure as their agent or farmer, and not having a proprietary right in the lands; it shall be incumbent on the Officer empowered to investigate the lakhiraj title in such tenures, to report the circumstances of the case, as required by Section 5, Regulation XIII. of 1825, in order that the settlement may be authorized to be made with the lakhirajdar; and the tenure, when so settled, shall be held to be hereditary and transferable, and the party claiming the proprietary right or milkeeut in the lands, shall not disturb the possession of the lakhirajdar or his heirs or representatives; and any suit preferred by such party, in a Court of Justice, shall, as provided for by Section 2 of the aforesaid Regulation, be dismissed with costs.

Clause 2.—If the original grantee and his successors or representatives shall not have been in the possession and management of the tenure under the resumed grant for so long a period as sixty years, but shall have obtained possession of it previous to the 1st of December, 1790, the settlement shall be made with the lakhirajdar in the manner provided for in the foregoing clause, but any dispute regarding the proprietary right or milkeeut in the lands, between the grantee and grantor or other party, or their respective heirs or successors, is to be considered as a matter of a private nature to be determined by the Civil Courts; and the lakhirajdar shall continue in possession until dispossessed by a decree of a competent Court of Justice.

II. The jumma or revenue to be paid by a lakhirajdar admitted to settlement for his resumed tenure, is to be adjusted according to the following Rules.

If the grant of the tenure shall have been made previous to the Bengal year 1178, or the Fuslee or Willaitee year 1179, according as the tenure may be situated in Bengal, Behar, or Orissa (excepting Cuttack and its dependencies), the revenue or jumma to be paid by the lakhirajdar to the Government shall be equal to one-half of the rent produce of the tenure. If any part of the tenure shall be uncultivated,

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the lakhirajdar is to be required to bring that part into cultivation, and to pay such progressive increase, to be regulated with reference to the reduced rate of the assessment on the cultivated part, as the Sudder Board of Revenue, with the sanction of the Government, may deem reasonable.

If the grant of the tenure shall have been subsequent to the Bengal year 1178, or the Fuslee or Willaitee year 1179, according as the tenure may be situated in Bengal, Behar, or Orissa (excepting Cuttack and its dependencies), the revenue or jumma to be paid by the lakhirajdar to the Government shall be assessed under the general Regulations on the whole of the actual rent produce of the tenure.

III. If the proprietor or malik of the lands included in a resumed tenure shall have continued in the possession and management of the lands after the creation of the tenure, paying the Government share of their produce to the lakhirajdar, the settlement shall be made with such proprietor under the general Regulations, and it shall be lawful for the Governor of the Presidency to grant to the lakhirajdar, if in destitute circumstances, such provision for life as may be deemed proper.

See Note at the end of the Rules.

IV. *Clause* 1.—When the settlement of lands included in a resumed grant shall be made with the lakhirajdar, if the proprietor or malik of the lands shall have received malikana in money, kind or land, during the existence of the lakhiraj tenure, he shall continue to receive the same or an equivalent.

Clause 2.—If the party claiming the proprietary right or milkeeut in the lands of the resumed tenure, shall not be in the receipt of malikana at the time of the resumption, he shall nevertheless be considered entitled to malikana, provided that he shall prove to the satisfaction of the Revenue Authorities that he has been in the receipt of such an allowance within the twelve years antecedent to the resumption of the tenure, or that he has, within that period, preferred a claim thereto before a competent tribunal, and that such claim is well founded.

V. The nature and amount of malikana allowed under the preceding Rule, shall be recorded in the settlement proceedings, and if the malikana is enjoyed in the shape of a specific portion of land, the limits of such portion shall be defined with proper land-marks, and described in the map accompanying the proceedings of settlement.

VI. The malikana allowed under Rule 4, if receivable in money, shall be added to the jumma payable to Government by the lakhirajdar with whom the settlement of the lands on which it is chargeable, may be made, (due allowance having been made for the same in the terms of settlement in all cases where the assessment has been fixed upon the whole rent produce); and shall be paid to the party entitled to it by the Collector.

VII. If the party claiming the proprietary right in the lands shall be allowed malikana under Rule 4, he shall be entitled, in all cases where the settlement has been made with the lakhirajdar under Clause 1, Rule I., to a money compensation for loss of settlement in addition to the annual

See Note at the end of the Rules.

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malikana allowance awarded to him; which compensation shall be calculated at ten years' purchase on the difference between his malikana allowance and the zemindaree profits, (malikana inclusive,) which he would have received annually had the settlement been made with him, the said zemindaree profits being assumed at 20 per cent. on the gross jummabundee.

VIII. No claim to malikana or to compensation for loss of settlement shall be entertained, which shall not be preferred, in the first instance, to the Revenue Authorities, previous to the sanction by Government of the settlement with the lakhirajdar, nor shall any claim not so preferred be cognizable in the Courts of Justice.*

IX. If a lakhirajdar entitled to settlement under Rule I., not being malik of the lands included in his tenure, refuse to engage on terms approved by the Sudder Board of Revenue, the settlement shall be made with the proprietor or malik, if there be one, and the recusant lakhirajdar shall not be entitled to any allowance of malikana.

X. If the title-deeds on which a lakhirajdar claims to hold his lands free of assessment, shall have been declared by a final judgment of a competent Court to have been forged or fraudulently altered, no length of possession either in the occupant or his ancestors, shall be held by the Revenue Authorities to entitle him to a settlement for the lands, but the settlement shall be made with the proprietor or malik of the lands under the general Regulations. But this Rule shall not preclude the Government, in its executive capacity, from admitting the dissesed lakhirajdar to settlement, if, with reference to length of possession or other circumstances, it should be deemed right to admit him, nor shall it endamage the claim of any party who may hold a tenure by right of purchase, and who shall prove to the satisfaction of the Revenue Authorities that the purchase was made by him in good faith, and in the belief that the title-deeds previously forged or fraudulently altered were good and valid documents.

Note referred to in the Rules.

The Revenue Officers employed to give effect to the foregoing Rules should be informed that the management of a rent-free tenure by the mocuddum or head ryot of the village in which the tenure is situated, and the receipt from the lakhirajdar by such mocuddum of an allowance in land, money or kind, for his services, are not evidence of his (the mocuddum's) proprietary right in the lands, and that a claim for malikana and compensation for loss of settlement of a resumed tenure of which the lakhirajdar and his ancestors have had possession, or have enjoyed the rents for a period of sixty years, cannot be considered an admissible claim, unless it be proved by satisfactory evidence that the party advancing such claim has actually received from the lakhirajdar an allowance in acknowledgment of his proprietary right up to the date of resumption, or that he comes within the scope of Clause 2 of Rule III., relating to badshahee, or of Clause 2 of Rule IV., relating to hookamee tenures.

* N. B. to the original Circular.—It may admit of a question whether this can be done without a legislative enactment.

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APPENDIX No. 61.

See page, 42.

APPENDIX No. 62.

See page, 91.

APPENDIX No. 63.

See page, 77.

APPENDIX No. 64.

See page, 103.

APPENDIX No. 65.

See page, 115.

APPENDIX No. 66.

CIRCULAR ORDER, NO. 12, DATED 30TH APRIL, 1833.

(Addressed to Commissioners.)

The attention of the Sudder Board of Revenue having been recently directed, on more than one occasion, to the disregard evinced by the local Authorities under their jurisdiction, of those provisions of Regulation XI. of 1825 which recognize the proprietary rights of those zemindars to whose estates alluvial accretions may attach themselves, to the soil thus created, direct me to communicate the following general observations and orders upon the subject.

2nd. In the permanently settled Provinces, all land of alluvial formation appertains to the proprietor of the estate to which a change in the channel of the river has added it, except when, as contemplated in Clause 3, Section 4, of the Regulation in question, it may be an island separated from the main-land by a channel not fordable "at any season of the year," or when it may have accrued to an estate or waste tract, the zemindaree title of which is vested in Government. And the Sudder Board request your special attention and that of your subordinates, to that part of Clause 1 of the Section above cited, which lays down that the right of the party thereby recognized as proprietor, is exactly co-equal, as regards the land of new formation, with that by which he holds the estates to which the alluvion has attached itself; whilst, at the same time, the concurrent lien of the State upon its share of the produce of all land formed subsequently to the date of the permanent settlement, is declared with equal distinctness.

Note—By orders of Government of the 2nd November 1830, in a case in which it had been represented by a petitioner that the land resumed was chur land, the Sudder Board were ordered to inquire particularly "whether subsequently to the decennial settlement any land had been carried away by the river from this very spot, in which case the property in question might be considered the restoration of old rather than an accession of new land, and consequently the right of the original proprietors."—C. O. 12th November, 1830.

See Clauses 1 and 2, Section 3, Regulation II. of 1819.

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3rd. It follows, therefore, that all proprietors circumstanced as above stated, whether they have or have not disputed the claim of the Revenue Authorities to fix an assessment upon newly formed lands of the description contemplated by Clause 1, Section 4, Regulation XI. of 1825, have a right to admission to terms of permanent engagement whenever they may think fit to demand it; unless, indeed, the alluvion have been let out in farm for a specified term in consequence of their recusance, in which case, as well as while the lands may be held khas, they are of course entitled to malikana. It is only necessary to add, that the injunctions of the Honorable Court of Directors against permanent settlements of lands at the disposal of Government, refer exclusively to cases where no party may possess a legal claim to such immunity; and that the Right Honorable the Governor General in Council has expressed himself strongly averse to the conclusion of temporary arrangements with persons upon whom the law has conferred the unqualified right above alluded to.

APPENDIX No. 67.

See page, 144.

APPENDIX No. 68.

The following letter to the Commissioner of Chittagong was not circulated, but contains orders regarding the title of individuals to settlement in cases of alluvial lands, which are generally applicable.

LETTER FROM THE SECRETARY TO THE SUDDER BOARD OF REVENUE, TO THE COMMISSIONER OF CHITTAGONG, NO. 454, DATED 30TH SEPTEMBER, 1834.

Mis. Dept.—I am directed to acknowledge the receipt of your letter, dated the 6th instant, and to inform you, in reply, that the proprietors of alluvial accretions are entitled by the law to a settlement of the Government revenue in perpetuity.

2. The following rules are prescribed by the Board for the guidance of Mr. Deputy Collector Bruce on the point referred to in your letter.

First.—The engagement for the Government revenue ought to be taken from the zemindar or other proprietor to whose estate the increment has adjoined, if he be willing to pay the assessment.

Second.—If the increment be attached to a subordinate tenure, the holder of that tenure is entitled to the accretion for the duration of his holding thereof, provided he pay an increase of rent according to his engagements, or the established usage that obtains in respect of alluvion where it has taken place. The under-tenant in such case is assessed for the increment by his superior at such rate as is fair and proper, and conformable to the conditions of his lease, or talook, and to local custom; and the superior or malik accounts for the revenue, or the Government share

of the rent, to the exchequer. The latter is the party with whom the Collector ought to treat.

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Third.—When the zemindar is recusant, the settlement ought to be made with the under-tenant, or the land held khas or farmed, as may be most expedient.

Fourth.—Whenever there is a right of property or permanent interest, as there must always be, in alluvial increments to permanently assessed estates, the zemindars of such permanently settled estates are entitled to engage for the revenue assessed upon the new land in perpetuity; and whenever there exists not this right of property or permanent interest, the orders of the Hon'ble the Court of Directors forbid a perpetual assessment.

APPENDIX No. 69.

CIRCULAR ORDER, No. 69. DATED 15TH JULY, 1824

(Addressed to Collectors.)

I am directed by the Board of Revenue to transmit to you, for your information and guidance, the accompanying extract (paras. 110 and 111) of a Despatch from the Hon'ble the Court of Directors, dated the 18th February, 1824, relative to the settlement of petty Muhals the property of Government.

EXTRACT OF A DESPATCH FROM THE HONORABLE THE COURT OF DIRECTORS, DATED THE 18TH FEBRUARY, 1824.

Paras. 306 and 307. Settlement of various petty Muhals, the property of Government.

Para. 110. Unless in those cases in which you have disposed of Muhals in perpetuity,—a measure with respect to which we have had occasion frequently to express disapprobation, and which we trust we shall not have occasion to repeat,—we are satisfied of the propriety of these proceedings. The experience to which you direct our attention, of the failure of khas management under your Government, is well calculated to impress us with distrust of the efficiency and goodness of your revenue management and revenue agents. In no essential circumstance can khas management be regarded as differing from annual ryotwar settlements. We have a large experience of these settlements under the Madras Government, and when we find that a Collector can there manage successfully a whole District of ryotwar settlements, and that in Bengal, if there is but a Muhal or two held khas in a whole Collectorship, it is almost always managed ill, you must be aware of the impression which such a comparison cannot fail to make upon our minds.

111. In following the instructions which we have communicated to you, for retaining in the hands of Government the property of such lands, even in the Lower Provinces, as may be acquired by Government, you are to understand that we are favourable to leases for a term of years, more especially leases for years to the ryots, each for his separate possession. We have perused with much interest the report

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from the Magistrate in Chittagong, Mr. Pechell, dated 5th October, 1818, and entirely approve of the course which he adopted in withholding from the ameens deputed into the hill territory, the support of the police, as being, in his judgment, a measure calculated to commit the Public Authorities in the private disputes that were likely to arise from the united exactions of the Revenue and Police Agents. We are happy to perceive that you have adopted the very judicious suggestions of Mr. Pechell for the future settlement of the revenue derived from the Dukhinkool and Ewas Muhals; and we earnestly recommend that similar arrangements may be entered into with the several hill chiefs; as, for the reasons stated in the 7th paragraph of Mr. Pechell's report, we consider it desirable to avoid the frequent deputation of petty native Revenue Officers into the hill territory.

APPENDIX No. 70.

Clause 3, Section 4, Regulation XI. of 1825.

When a chur or island may be thrown up in a large and navigable river (the bed of which is not the property of an individual), or in the sea, and the channel of the river or sea between such island and the shore may not be fordable, it shall, according to established usage, be at the disposal of Government. But if the channel between such island and the shore be fordable at any season of the year, it shall be considered an accession to the land tenure or tenures of the person or persons whose estate or estates may be most contiguous to it, subject to the several provisions specified in the first clause of this Section with respect to increment of land by gradual accession.

APPENDIX No. 71.

Para. 7 of the Sudder Board of Revenue's Circular Order, No 29, dated the 12th November, 1833.

(Addressed to Commissioners.)

As regards judicial investigations relating to claims upon proprietary rights or immunities, the Government have determined that no case shall be tried by the Revenue Officers, in which the cause of action may have arisen more than one year previous to the complaint; and that only such of those cases shall be taken up as regard the extent of interest of parties in possession, and the decision of which may be necessary to the due allotment of the Government jumma, leaving all old and extraneous claims to the decision of the Courts. But, from this limitation are to be excepted all cases on which an order may have been passed on the application of a party to the effect that the claim should be decided at the time of settlement.

APPENDIX No. 72.

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PARAS. 123 AND 124 OF THE ORDERS OF THE BOARD, NORTH WESTERN PROVINCES, DATED 9TH APRIL, 1839.

123. But in this calculation little account is taken of the just remuneration for labour, skill, and responsibility, and none for the high interest on capital expended or the sum necessary to replace the principal actually laid out.

124. The Board believe it is very little known to those, who have not inquired very minutely, and to whom habit has not given familiarity with the agricultural concerns of India, how much of what is assumed by a Collector as rent, is really the interest on borrowed capital.

APPENDIX No. 73.

GOVERNMENT ORDERS, No. 188, DATED 2ND MAY, 1842, ADDRESSED TO THE COMMISSIONER OF CHITTAGONG.

I am directed by the Hon'ble the Deputy Governor of Bengal to acknowledge the receipt of your letter No. 2366, dated the 6th ultimo, and its enclosures, relative to the settlement of Mouza Chota Sannoah, Thannah Satkunnie, Zillah Chittagong, and in reply to communicate as follows:

Paras. 4-5. 2nd. You appear from the tenor of these paras. to have in some degree misunderstood the orders to which you allude on the subject of russudee jummas. The objection taken by the Government to a russudee settlement* is this—that it is an assessment upon a contingency and not upon a reality, and upon a contingency the occurrence of which is very likely to be prevented by the imposition of an assessment in anticipation. This objection, you will observe, applies as forcibly to a settlement in which the new jumma is suddenly imposed in full at the end of six years, as to one in which the enhancement is more gradual.

3rd. The Government jumma, which is a tax upon rent, cannot properly be assessed until rent has begun to exist. A zemindar or farmer will often agree to a russud; and it may seem possible to argue that what one party willingly offers in a contract, the other may fairly take. But the consent of owners or speculators to given terms of contract in land revenue settlements in the country, is found by experience to rest very frequently upon no well-considered reasons; to be often occasioned by rivalry or spite; to be hasty, capricious and improvident.

4th. Even if it were otherwise, as doubtless may sometimes be the case, it would seldom be right, upon the agreement of even a very careful party to tax himself many years in anticipation of his resources, to hazard not only the stability of he whole settlement, but what is of more consequence, the happiness of his underenants and cultivators, which must inevitably be affected by every change of settlenent, farm, or ownership.

* The latest orders on the subject of russudee settlements remove the prohibition which these orders imply to such arrangements. See C. O. 29th April, 1851, No. 13, where it is stated that no nvariable rule, either enjoining or prohibiting russudee settlements, should be laid down.

Circular, No. 843. Dec. 26, 1850.

5th. It is true, as you have observed in a subsequent letter, (No. 2427 of 16th April,) that the Government has hitherto made grants of waste lands in the Sunderbuns and other extensive jungles upon condition of a russudee jumma. But it is not at all certain that the system answers, as you have supposed it to do. If it does answer, it is probably owing to the general character of the grantees, who are for the most part Europeans or the agents of Europeans, and to the very low rate imposed upon the land. Even in the Sunderbuns grants, the terms of which might have been thought very favourable, complaints are now before the Government that the time has come for payment, while yet there is no source created from which payment can be made.

6th. You will observe that the native system of bringing wastes into cultivation, is quite in accordance with these principles. In a jungleboore pottah nothing is fixed but the rate per beegah, and the boundaries of the entire grant, and no increase of rent is demanded until the land which is to pay it has been actually brought into cultivation.

Vide Section 8, Reg. VIII. of 1793.

7th. Therefore, when a Muhal is to be settled of which more than a due proportion is out of cultivation, the settlement, if the law allows an option, should be only temporary; the Muhal under such circumstances not being fit for permanent settlement. The assessment should be laid on the cultivated land, and during the term of the settlement the uncultivated land should be left free of assessment. The term may vary according to the proportion of land out of cultivation, taken together with other circumstances. But it should rarely be less than five, or more than thirty years. After the expiration of the term, the settlement may be made permanently, if by that time no undue proportion of land should remain waste. If otherwise, the settlement will again be temporary, and so on.

APPENDIX No. 74.

See page, 438.

APPENDIX No. 75.

Final Roobokaree or Proceeding of Settlement Officer.

1st. Cause and origin of settlement and statement of the right of Government in the Muhal.

2nd. Settlement Officer's opinion on the subjects numbered 4, 5, 6, 7, 11 and 12 in the ameen's rooeedad, arranged in conformity thereto.

3rd. Description of the proceedings held for the resumption of lakhiraj holdings.

4th. Mention who is entitled to settlement and on what grounds his title rests.

5th. Mention of the surunjamee and malikana allowed, and on what grounds the amount was fixed.

6th. Mention whether petition was preferred for settlement, if not, what measures were pursued to obtain the attendance of those entitled.

7th. Other matters deserving record.

PRECEDENTS

OF THE

SUDDER BOARD OF REVENUE,

PUBLISHED IN 1849 & 1850.

PRECEDENTS

OF THE

SUDDER BOARD OF REVENUE,

PUBLISHED IN 1849 AND 1850.

No. 1.

Dated August 28th, 1849.

A putneedar of Midnapore represented that he could not get receipts from *all* the sharers of the parent estate, for the rent of his putnee which he was willing to pay, and that if some of the sharers were to apply for a sale of the putnee, as being in balance, and he were to pay the rent to them in order to avert such sale, the other sharers would still have a claim against him. He therefore desired permission to deposit the whole of his rent with the Collector, to be by him paid to the zemindars.

2nd. The Board held, on the 17th instant, that there was no provision in Regulation VIII. of 1819 making it incumbent on a Collector to receive and hold in deposit the balance tendered by a defaulting putneedar whose putnee is lotted for sale at the instance of the zemindar, but that on the lot being brought up for sale, the Collector might, if the defaulter tendered the balance, direct the agent in attendance on the part of the zemindar to receive it, and if he declined, the Collector might abstain from sale, leaving the zemindar to recover as he best could.

No. 2.

Dated September 10th, 1849.

It was held by the Board, upon a reference from the Collector of Hooghly, that the orders of Government in regard to Uncovenanted Deputy Collectors holding sales of putnee tenures under Regulation VIII. of 1819, to which reference is made in their Circular of the 22nd June last, No. 24, are applicable to sales conducted under Regulation I. of 1820.

2nd. With respect to sales conducted under the provisions of Section 2, Act VIII. of 1835, the Board held that a Collector has the power to

delegate the duty of conducting such sales to an Uncovenanted Deputy Collector under the general provisions of Regulation IX. of 1833.

No. 3.

Dated September 20th, 1849.

The Collector of ———————— having sentenced an individual under Section 20, Regulation X. of 1829 to ten days' imprisonment in the civil jail, in default of payment of a fine imposed upon him under Section 18 of the same Regulation, it was ruled by the Board that Section 18 applies only to Vakeels and Mooktears and not also to Principals.

No. 4.

Dated October 30th, 1849.

Upon a reference from the Commissioner of Chittagong, the Board held that under the Rules of Practice, a Commissioner may, with the concurrence of the lessee, cancel any lease at his own discretion, subject to an appeal to the Board, or to the Board's revision without appeal; but that a Collector is not competent to cancel any lease except on the ground of the default of the lessee.

No. 5.

Dated November 16th, 1849.

Upon a reference from the Commissioner of Chittagong, it was held by the Board that the adjustments of remittance out-turns should be effected on the principle laid down in para. 5 of Government orders, No. 812, dated the 19th October, 1842, circulated with the Board's letter of the 21st December following, No. 29, by the Collector, in communication with the Accountant and Mint Master.

No. 6.

Dated March 8th, 1850.

A deara or alluvial increment to an estate in Zillah Patna was settled for with the malik, the original estate itself being then, and having for many years previously been, mortgaged to certain parties who were in possession

under an award of Court. The Board held on the 22nd ultimo, that as the malik by mortgaging his property did not lose absolutely his right in the decennially settled estate, neither could he lose absolutely his right to the increment to that estate. The engagement with the maliks was therefore upheld, but the mortgagees were directed to be continued in possession, on the understanding that they were to pay the Government revenue, and that the amount of the zemindaree profits, together with the deduction on account of malikana, were to be credited to their account with the malik towards liquidation of the debt for which the estate was originally mortgaged.

No. 7.*

Dated March 22nd, 1850.

Musst. Dyamonee Dabee and others, *versus* Deputy Collector of Bullooah and others. (Page 299 of Decisions for August, 1846.)

With reference to the decision of the Sudder Court in the case noted on the margin, ruling that when one sharer has received or applied to receive his share of the surplus proceeds of a sale, the remaining shareholders are debarred from suing for a reversal of the sale, the Sudder Board of Revenue have held, under date the 12th instant, that the ruling of the Sudder Court is applicable only in cases where the sale has become final and conclusive, until which time no portion of the purchase money can be paid away, and that a sale is not final and conclusive while there is an appeal pending against it before the Commissioner.

No. 8.

Dated April 30th, 1850.

In explanation of Precedent No. 1, the Board have ruled that, under the provisions of Clause 2, Section 13, Regulation VIII. of 1819, a putneedar of the *second* degree is entitled to deposit with the Collector, the amount of balance which may be declared to be due to the zemindar by the putneedar, and thereby stay the final sale of the putnee; and that under the provisions of Clause 2, Section 14, a putneedar or holder of the *first* degree is entitled to lodge the arrear claimed by the zemindar with the Collector, and so stay the sale, provided, when the lot is called up for sale, there is a suit still pending to contest the demand instituted by him within the period of the notice of sale, and not otherwise.

* This Precedent has since been cancelled by a Circular issued on the 3rd June, 1851.

No. 9.

Dated May 1st, 1850.

With reference to the provisions of Section 6, Act I. of 1845, and Circular Order No. 7, dated the 23rd of February, 1842, relating to the same provisions of the previous Sale Law, Act XII. of 1841, the Board have ruled that it is sufficient if parties who pay their revenue into any other treasury than that of the District in which their estates are situated, by authority, give the bill of exchange, chelaun, or receipt granted by the Collector at whose treasury payment is made, shewing the payment to have been made before sunset of the latest date, to the treasury of the District to which their estates respectively belong, before the estate, if advertised, is brought forward for sale.

In all such cases the Collector must exercise his power of exemption under Section 11, and if the receipt is presented before the lotbundees are made out, the estate should not, of course, be advertised.

No. 10.

Dated June 27th, 1850.

An appeal having been preferred to a Commissioner against a Collector's order in a dakhil kharij case, the Commissioner first passed a verbal order upholding the Collector's decision, but subsequently (no note having been taken of the verbal order in any language) he passed another order in writing in favour of the appellant. The Board held that the verbal order was to all intents and purposes a final decision in the case, and that the Commissioner had no authority to review it.

No. 11.

Dated June 27th, 1850.

On a reference from the Collector of ——— it was held by the Board, that the Resolution of the Sudder Court, dated the 17th of July, 1846, ruling that the registration of security bonds shall be deemed indispensable to their acceptance as good and valid securities in civil suits, should not be followed in summary suits.

APPENDIX.

APPENDIX.

No. 1.

FROM THE SUPERINTENDENT OF THE BEHAR SURVEY, TO THE COMMISSIONER OF REVENUE OF THE PATNA DIVISION.

Dated December 17, 1842.—No. 134.

As required by the Sudder Board's letter No. 318 of the 26th ultimo, I have the honor to report to you the system pursued in the conduct of the survey in this District.*

REMARKS BY THE BOARD.

Paras. 2, 3, and 4. It is to be observed that the duty of the Deputy Collectors and their ameens, is simply the demarcation of the boundaries of villages and the decision of boundary disputes by the former, preparatory to the survey of the professional officer; and it is of the utmost importance that the boundary demarcations should be so far in advance as always to keep the expensive professional establishment in full work.

A similar establishment was employed under the Superintendent of the Patna survey, but when that survey was extended to Sarun, the following establishment was substituted at the recommendation of the Superintendent Mr Chapman, founded on his practical experience, and the same establishment has since been allowed for the Purneah and Hooghly surveys respectively.

	Annual.	
2	Deputy Collectors at 400 Rs. each per mensem,	9,600
12	Peadahs, viz. two for each Deputy Collector at 3 Rs.	432
4	Peshkars or sirdar ameens at 40 Rs. each, ...	1,920
	Six months.	
40	Ameens, viz. 20 for each Deputy Collector at Rs. 340 per mensem for each set,.....	4,080
12	Peadahs, viz. 6 for each Peshkar at 3 Rs.	216
	Total per annum,..	16,248

As a guide to the mode of operations with the above establishment, an extract follows from Mr. Chapman's letter.

"The Deputy Collectors would each commence on two Pergunnahs, by sending 1 peshkar and 10 ameens into a Pergunnah The duties of the peshkar would be to move constantly from one ameen to the other, seeing that they performed their work correctly by testing their maps here and there on the spot, and by

2nd. I may premise that three Uncovenanted Deputy Collectors are employed on the duty, under one of whom are 20 measuring ameens, and 15 ameens under each of the other two.

3rd. The ameens are allowed 10 Rupees each per mensem, and 1 Rupee for ink and paper. A peadah at 2 Rs. 8 As. and a jureeb-kush at 3 Rupees per mensem are likewise attached, so that the total monthly establishment of each ameen amounts to 16 Rs. 8 As. For each circuit which the ameen measures in excess of twenty-five per mensem, he receives 1 Rupee in addition to his salary of 10

* This report on the system of survey followed by Mr. C. H. Lushington, the Superintendent of the Behar Survey, with the Board's marginal annotations thereon, was circulated to Commissioners, as forming a Survey Manual for the guidance of the Civil Officers of the Department, till the introduction of the new system of Thakbust and Khusreh enjoined in C. O. October 8th, 1850. Such rules as have not been superseded by these orders, are still considered to be in force. The appendices are omitted, being, with the exception of No. 11,—the forms of which are the same as those given in the extract opposite to para. 43,—no longer in use.

Appendix, No. 1.

comparing the village plans one with another; receive weekly statements from the ameens, the same to be forwarded to the Deputy Collectors, and from them to me, with remarks as to the conduct, the quantity, and the quality of the work performed by each person; to endeavour to get the zemindars to settle any petty boundary disputes among themselves. In order to effect this, I propose that whenever an ameen comes across a disputed boundary, he should immediately send an urzee to the peshkar, stating the names of the parties disputing, the quantity of land claimed by either party, with a rough plan of the land in dispute, on receipt of which the peshkar would proceed to the spot, and call on the zemindars to settle the dispute in the course of 3 days: should they decline doing so, the peshkar would be directed to forward the parties and all the papers of the case to the Deputy Collector, who would then decide the case in the usual manner. The peshkar would in addition to the above be directed to forward a weekly statement shewing the number of villages visited by them, the quantity of work tested, and the number of disputes settled by the parties through them."

Para. 5. The main object contemplated in the survey of the permanently settled Districts of Bengal and Behar is to determine the relation of land to jumma by the ascertainment of the areas and boundaries of Muhals. The first step towards such ascertainment is the accurate survey, by scientific agency, of the boundaries of villages, and when a Muhal consists of one or more integral and compact villages it is evident that no more is required, and accordingly in such cases the proceedings go no further than the professional boundary survey. But if the Muhal consists of part only of a village or villages, or if the lands of a village composing a Muhal are intermixed with those of another village appertaining to another Muhal, it is evident that the mere boundary survey is insufficient, and the deficiency is then supplied by a native field measurement or khusreh, to ascertain the Muhalwaree distribution of the lands, excepting where the intermixture is so little intricate and the divisions so large as to permit of the details of property being also delineated by the professional survey at a reasonable expense. By the khusreh measurement the scattered lands of each Muhal or village are brought together, and the aggregate result thus found is recorded on the back of the professional plan and in the Registers prepared for the Collector's office (Vide para. 40).

Again. So far as immediately concerns the Revenue Department, the objects of the survey are resoluble into this one grand desideratum, the ascertainment of the relation of land to jumma. In many Bengal Districts the Collector's Registers shew nothing more than the name of the estate, and the jumma paid for it; the villages or portions of villages of which it consists, and which are frequently scattered in different pergunnahs throughout the District, are known perhaps only to the proprietor or his Agents. In Eastern Bengal compact estates are rarely met with; the intermixture of property, in greater or less degrees of intricacy, is almost universal. The facilities to fraud afforded by such a state of things are too obvious to need remark. The Government have already not unfrequently found themselves in the predicament of having purchased a nominal estate without the possibility of tracing the lands which should belong to it; and in many more instances the lands which they have acquired have been found insufficient to meet the jumma assessed upon the purchased Muhal.

Note.—Even the name is sometimes incomplete and undefined as "Kismut Rajpoor, &c."

In Behar the above specified sources of uncertainty are less prevalent;* but other embarrassments requiring for their removal the same remedy abound. Irregular separations with arbitrary allotments of jumma, occurred in some Districts to a very great extent within the first ten years of the permanent settlement; while

* The survey however has shewn that the intermixture of property does exist to a large extent in zillah Patna, and in some pergunnahs of Behar.

Rupees, and the whole expense is submitted monthly to my office by the Deputy Collector in contingent bills.

4th. The ameens report weekly to the Deputy Collectors the progress they have made, and the Deputy Collectors supply a monthly report to me of the number of Mouzas measured during the month and the number remaining.

5th. *The nature of the survey.* The survey is confined to the boundaries of Muhals and villages. No inquiry is made as to the value of property or extent of produce, nor is any claim investigated that it is not immediately connected with the definition of boundaries, or with the allotment of lands or villages to any particular Muhal.

6th. The limits of estates are determined by the extent of land in possession of the proprietors as part of those estates at the present time, and wyrana and towfeer lands, though stated in the Collector's office records to be still unsettled, are included in the villages to which they are now attached without any attempt being made to recognize the original boundaries, the order of Government No. 1363 of the 29th September, 1840, directing all such lands to be struck off the resumption file, being held to be a relinquishment of their claim and a bar to any future investigation.

Vide Commissioner's letter No. 984 of the 7th October, 1841.

in others great confusion and injury to individual interests were occasioned by the no less irregular and arbitrary consolidation into single Muhals, of villages which had been separately settled, but stood recorded on the Collector's books under the names of the same proprietors.

These are the leading causes which induced the Board when the survey of the unsettled Provinces was drawing to a close, to recommend the extension of the survey into the settled Districts under the Bengal Government. Other and more general considerations doubtless concurred to influence Government to adopt the project, but they need not be noticed here.

Para. 7. After a full and careful consideration of the subject, the following rules were laid down by the Board and approved by Government for the survey in Behar, on the subject of remodelling the boundaries of pergunnahs and Districts.

In respect to pergunnahs of the same District, all estates are to be recorded as attached to the pergunnahs to which they have hitherto been considered to belong; and in the Surveyor's map, each estate or portion of an estate is to appear in the map of the pergunnah within the limits of which it may be locally situated, but distinguished by the shade or colour in which it is recorded in the Collector's (and Superintendent's) Register, each map containing an explanatory remark, specifying the number of detached villages, and the number and names of the maps in which they are to be found.

In respect to District boundaries, integral estates are to be reported for transfer to the rent-roll of the District in which they may be geographically situated, and mapped accordingly; but when portions of an estate are geographically situated in two Districts, the whole estate must continue attached to the zillah to which it has always belonged—the detached portions being mapped, distinguished, and explained on the plan described above.

Appendix, No. 1.

7th. When the villages of any conterminous pergunnahs are intermixed with the villages of a pergunnah under demarcation, so as to come within the circuit of that pergunnah, they are included in the Deputy Collector's pergunnah map and register, with the view of their being transferred after the survey of the pergunnah has been completed. Any villages belonging to zillahs Monghyr and Patna, also, which happen to be intermixed with the pergunnahs of this District, are included in the same way; and such villages belonging to the pergunnah under survey as are at a distance from the main body of the pergunnah, and cannot therefore be included in its circuit, are left to be subsequently demarcated with the pergunnahs in the circuit of which they are situated.

Para. 8. It will be understood (see also para. 5), that the word *Muhal* is taken to mean a substantive estate with a distinct jumma on the Collector's rent-roll. Such an estate may consist of a whole village or of part of a village, or it may comprise several conterminous or scattered villages, or parts of such villages.

8th. The demarcation of estates is effected either by the survey of the external boundary, which is all that is necessary when villages or Muhals are found with distinct boundaries, or by a native field measurement, which is introduced when the lands of one or more villages or Muhals are so intermixed as to render separate demarcation impracticable by any other means.

Para. 9. That is, with separate jummas, but without any separation of lands. See note, para. 15.

For the due understanding of the Superintendent's meaning in this and the foregoing paragraph, as well as in the following account of his mode of procedure, it may be necessary to revert to the description already given of the objects of the survey in the note to para. 5. It will then be understood that in the case instanced by the Superintendent in this paragraph, of course no field measurement is necessary—the apportionment of area in the Registers is merely nominal, and is so noted in the Column of Remarks.

9th. When two or more Muhals in one circuit are held ijmal, the external boundary is measured, and a portion of the ruqba is afterwards nominally set aside for each Muhal, equal to the share of produce which on inquiry is found to be received by the proprietors on account of such Muhals; but when the lands included in the circuit comprise villages forming component parts of the same Muhal, the circumstance of there being no division of lands only is noticed, and no assignment of lands is made to each village.

Note.—Thus suppose three ijmalee Muhals, comprising in all 2000 beegahs, are measured in one circuit, and on inquiry it appears that the proprietors of Muhals Nos. 1 and 2 receive each one-fourth share of the produce, whilst the proprietor of Muhal No. 3 receives two-fourths; the ruqba entered opposite to Nos. 1 and 2 would be 500 beegahs each, and that opposite to No. 3 would be 1000 beegahs.

Appendix, No. 1.

Para. 10. For detailed explanation, see below, paragraphs 20 to 29.

10th. Boundary disputes are settled under Regulation VII. of 1822, and the only appeal from the decisions of the Deputy Collectors is to the Civil Court, except in regard to the mode in which the enquiry is conducted, on which point appeals are heard by me.

Para. 11. See Superintendent's note on this point at paragraph 14.

11th. Such is the general nature of the duty to be performed. It is for the ameens to demarcate the estates and ascertain the condition of the lands; and it is the part of the Deputy Collectors to keep a check upon the ameens' proceedings and determine whatever disputed questions may happen to arise. I shall now state in detail the system by which I have endeavoured to secure a proper execution of the duty.

Para. 12. With reference to this and the following paragraphs, it may here be remarked generally, that the operations and forms of record in Bengal must be assimilated to the system pursued in Behar as closely as the different circumstances of the two Provinces will admit of.

12th. *The demarcation of estates.* When any pergunnah is to be taken up, the list supplied by the Collector, Khas Muhal Officer, and Special Deputy Collector, are forwarded for comparison with the Canoongoe's map, to the Deputy Collector to whom the pergunnah may be assigned. When the position of all the villages is ascertained, the Canoongoe is consulted as to their size and relative distance from each other, and the pergunnah is then divided into circuits of 30, 40 or 50 contiguous villages each, according as there may be reason to believe they will be difficult or easy of demarcation. One of these circuits is then allotted to each ameen, who is furnished with a perwannah, to be issued through the peadah attached to his establishment, authorizing him to call upon the zemindars, ticcadars, jhyt ryots, or other occupants of the villages, to point out the boundaries. On their attendance, the villages are mapped and measured according to the annexed plan,* and boundary pillars are erected at the distance of every 40 luggees, or at every corner, according as the boundary is tortuous or straight. Supoordnamehs† are then taken from the parties attending at the measurement, for the preservation of the boundary marks; and the maps, having received the signatures of the occupants of the surrounding villages, and of the ameens by whom those villages were mapped, in attestation of their correctness, are submitted, as they are prepared, to the office of the Deputy Collector. As soon as one circuit is completed in this manner, another is made over for demarcation, and so on, until the whole pergunnah has been gone through.

Note.—Maps of the different pergunnahs were prepared by the Canoongoes previous to the commencement of the survey.

* Appendix No. 1.

Note.—The luggee is about 8 feet 3 inches in length.

† Appendix No. 2.

13th. The object of the comparison and allotment of villages is the following. The comparison by ensuring a statement from the Canoongoe, in the first instance, regarding every village in the list, serves as a check upon the ameens, should they be induced at the instigation of the zemindars to attempt any concealment of estates, and provides against many future inquiries, which in all probability would be found

requisite if attention was not immediately directed to those points in which discrepancies exist, whilst the allotment of villages into circuits requiring an equal degree of time and labour to complete, enables the Deputy Collector to form a ready estimate of the relative merits of his ameens, at the same time that the work of the ameens is greatly lightened by their being able to enter the boundaries of any of the conterminous villages which they have previously demarcated, by copying from their former maps, instead of involving the necessity of a second inspection of the boundaries, a course to which no objection can exist inasmuch as the maps are always attested by the signatures of the parties concerned.

14th. As a security against incorrect statements in regard to the condition of estates, and to guard against khusreh measurements where such measurements are not absolutely necessary, I have directed the depositions of the parties to be taken in a prescribed form.†

Note. The circumstance of the lands of two or more estates being intermixed or being held ijmal is here alluded to.

† Appendix, No. 3.

15th. These depositions after shewing that the villages are known in the interior by the same names as are entered in the office records, state whether any portion of the lands belonging to them is detached and situated within the boundary of another estate; also whether detached lands from any other estate are within the circuit measured, and likewise whether, in case two villages are included in the circuit, the lands are intermixed or whether they are held ijmal, and if so on what account.

Note. Ijmalee holdings consist either of estates in possession of the same malik which were settled separately and originally known under distinct boundaries, but which are now recorded together in the putwarrees' papers, and of which the boundary marks are lost, or of villages held in joint occupancy at the time of settlement by several proprietors, each of whom engaged separately for his own share; or of villages of which a portion is nizamut and a portion lakhiraj.

16th. By this means the required information regarding every village is clearly set forth; and not only is it much more full than if the particulars were left to be recorded by the ameen in his own way, but by making it more difficult to conceal the real condition of lands when the evidence upon which the statements are made has to be given, and when the concurrence of another ameen has usually to be obtained before a fraudulent statement can pass, the validity of the record is much more secure, at the same that a strong check is obtained upon the proceedings of the ameens.

Note. Each ameen having to state whether any of the lands of the village he is measuring are detached, the moission of the ameen who measures village A to mention the existence of any lands belonging to village B within the circuit of his village, is not sufficient to ensure that the lands detached from B shall not be recorded. It is necessary that the ameen who measures village B shall likewise falsify his statements, and say that no lands from that village are detached. But this concurrence is not easily obtained, and hence the check.

Para. 17. The survey delineates village boundaries together with the sites of villages and other geographical features. The details of cultivation and waste are not surveyed, but the surveyors are required to furnish general remarks elucidatory of the condition of each village, the extent and character of the cultivation, &c. (See below paragraph 44).

17th. The information to be supplied at the foot of the thakbust map‡ in regard to harvests, proportions of cultivated and uncultivated lands, &c. is given almost entirely from the ameen's own observation. It has not been thought essential to the purposes of the survey that any inquiry should be instituted in regard to the

‡ Vide statement at the foot of Appendix No. 1.

Appendix, No 1.

produce of Muhals. A general notion of the circumstances of each estate, such as can be derived by a person in walking round the boundary has been held to be sufficient, and on that account, as well as to avoid the risk of exciting doubts as to the ulterior views of Government, no depositions have been taken on the point.

18th. When the whole of the thakbust missils for any pergunnah have been prepared in this manner and submitted to the Deputy Collector, he proceeds to compile his pergunnah map and register.* The register shews the condition of the lands contained in each circuit, and mentions whether any detached lands belonging to villages at a distance are included. It is an abstract, in short, of the ameen's enquiries, and affords easy detection of any discrepancies, whilst the pergunnah map, by rendering it necessary to make a close comparison of the village plans, brings to light any difference in the boundaries exhibited in those plans.

* Vide appendix No. 4.

19th. The map and register being finished, a "jumma khuruch" of estates is struck on comparison with the office lists. Missing Muhals are noted and accounted for, and Muhals not entered in the lists are marked for future enquiry. Separate lists of estates to be subjected to khusreh measurement, and of estates held ijmal, are also prepared, and the whole of the papers, including the thakbust missils and missils of boundary disputes, are then forwarded to my office, and the proceedings, as far as the Deputy Collector is immediately concerned, are brought to a close.

Boundary disputes.

20th. When intimation is received from an ameen of the existence of a boundary dispute, a notice is served upon the parties to adjust the matter between themselves within 7 days.

21st. At the expiration of that period the Deputy Collector proceeds to the spot to ascertain whether the dispute has been arranged, and if not, he serves on the parties a second notice of 7 days for the production of their proofs, and then enters on an inquiry into possession.

22nd. If it appears that either party has held undisturbed possession of the land in dispute for a whole year, he lays down the boundary according to actual possession.

23rd. If a suit be pending in the Civil Court for the recovery of the disputed land, the boundary is to be laid down according to actual possession, and the disputed land measured and marked off by dotted lines on the village plan.

24th. In like manner, if the Magistrate should have awarded possession of any disputed land to one village, the boundary pillars are erected according to the possession so given, and the disputed land measured and marked on the map with dotted lines on the same scale as the rest of the map.

25th. If the question of possession is pending before a Magistrate, a roobokaree is sent to him requesting him to forward the missil, and the case is decided under Section 34, Regulation VII. of 1822.

26th. When the dispute may not be pending before any Court and neither party has clear possession, nor can there be found any previous decision or competent

authority which will admit of demarcation being made without previous adjudication, the option is offered to the parties of settling the dispute by private arbitration.

27th. If this course is adopted, deeds of arbitration are taken and the dispute referred to the arbitrators; and on a decision being given, the particulars of the adjustment are recorded, and the boundary pillars laid down accordingly—a supoordnameh being taken from the parties concerned for the preservation of the boundary.

28th. If the parties object to a settlement by arbitration, the case is decided under Section 34, Regulation VII. of 1822.

29th. The above is almost exactly the course prescribed in the "dustoor-ool-umul" to Deputy Collectors sanctioned by the Sudder Board. The only difference is in regard to the issue of the notices. This the "dustoor-ool-umul" does not require. It provides that the inquiry into possession shall be made immediately on the receipt of the ameen's report, and that the option of settling the dispute among themselves shall not be offered until it is found that the fact of possession cannot be substantiated. But that course was strongly objected to by the parties concerned. It appeared in several instances that the enquiry into possession had taken place without both parties being present, and without their having received intimation of the date on which it was to take place, and that one party had in consequence been dispossessed on the strength of a decree which had been reversed, or on the evidence of a few witnesses, whose testimony, had the opportunity been allowed, could with ease have been refuted. I was assured also that many a dispute which has been brought forward at the time of demarcation merely through the zeal of the servant of the zemindars to consult their master's interests and without any real foundation, would be amicably settled by the parties if allowed time for consideration, and as I saw no reason to suppose the permission to settle a matter between themselves in the first instance could be productive of any evil results, and the issue of notices was absolutely necessary to the fair and regular conduct of an inquiry, I thought it expedient to make the alterations I have noticed. These alterations have since received the sanction of the Commissioner.

Para. 30. The Board do not contemplate this limitation of appeal from the decisions of the Deputy Collectors. It has been ruled that the order of a Deputy Collector under Regulation IX. of 1833 may be modified or reversed by his covenanted Superior, and from his decision, under Section 29 of Regulation VII. there lies an appeal to the Board, that is, according to the existing law, to the Commissioner. It is at the discretion of the Superintendent to exercise his power of revision as sparingly as he sees fit, but he should not limit it by a fixed rule.

Appeals against the decisions of the Deputy Collectors in boundary disputes.

30th. In disposing of objections urged against the decisions of the Deputy Collectors, the mode of enquiry and general nature of the decisions alone are taken into consideration; and if the enquiry is found to be in accordance to the rules and regulations issued on the subject, the parties are referred to the Civil Court for an appeal against the decision itself. If I see, for instance, that all parties have had due notice of the existence of the dispute, and that the decision of the Deputy Collector has not been given on the question of right in favour of one party when the possession of the other party has been clearly proved, I record

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an order "that it does not appear from the proceedings that the inquiry has been conducted contrary to the rules in force, or that the decision is in opposition to the provisions of Regulation VII. of 1822 in respect to possession, and consequently, as no regular appeal lies to my Court, that I can pass no orders in the case." Whilst, on the contrary, if it is *not* shewn that the parties have had due notice of the existence of the dispute, or if the decision *has* been given in favour of one party on the question of right though the possession of the opposite party has been clearly proved, I return the case for re-investigation or revision.

Examination of papers in Superintendent's office.

31st. When the papers of any pergunnah have been received in my office, a second comparison is made. It is seen that the boundaries in the village maps agree; the statements regarding the interior of the estates and the intermixture of lands are examined, the "jumma khuruch" of estates is tested, and the proceedings of the Deputy Collector in cases of missing Muhals are gone through.

Proceedings regarding Muhals not entered in the office lists.

32nd. The cases of villages in excess of those entered in the lists are also then taken up, and after statements from the Collectors and other officers have been received, as well as the statements of the Canoongoes, the Proprietors, in cases where the circumstances of the villages are not clearly established, are called upon to state the nature of their tenures, and local inquiries are subsequently instituted as to the real nature of the holdings.

33rd. If it appears from these inquiries that the village in question is attached to any Muhal, it is entered as part of that Muhal in my proceedings; but if it be shewn to be distinct and held either as lakhiraj or towfeer, the case is made over to the Collector for trial under Regulation II., of 1819, with a statement of the grounds upon which my opinion respecting it is founded.

34th. After the examination of the papers is thus completed and all discrepancies accounted for, they are made over, together with the lists of estates for khusreh measurement, to the Surveyor.

Khusreh measurements.

35th. The professional survey then commences, and ameens are sent out for the measurement of the intermixed estates.

Para. 35. These ameens are paid at certain contracted rates.

36th. These ameens are furnished with copies of the khusreh lists, and directed to proceed in their enquiries according to the rules contained in the annexed dustoor-ool-umul.*

* Appendix No. 5.

37th. When their khusrehs† are delivered, the calculations of measurement are examined in the Surveyor's office, and the exterior boundaries of the khusreh maps‡ compared with the boundaries exhibited in the professional plans, and if it appears that the

Para. 37. The khusrehs are subjected to a "Pertal" or test by a salaried officer of the surveyor's establishment, but the principal and most satisfactory check is the necessity of obtaining the signatures of all parties concerned.

† A copy of a khusreh will be found in Appendix, No. 6.

‡ Copy of map is given in Appendix No. 7.

signatures of all parties to the Muhals included in the circuits are attached to the khusreh, and the boundaries and area derived from the ameen's measurements agree pretty nearly with those obtained from the professional survey, the khusrehs are passed, and submitted to me for the preparation of the *khutteeanees* and *terijes muhalwar*.* Appendix, No. 1.

* See Appendix Nos 8 and 9.

Para 38. By the civil authority of course.

38th. If any disputes regarding the lands included in the khusrehs exist, they are settled according to the rules for the decision of common boundary disputes.

Paras. 39 and 40. The enquiries herein described are conducted by the civil authority of course. It cannot be too strongly insisted on that the ameens must be furnished with abstracts of the collector's registers; and that all discrepancies between the state of things in the Mofussil, and that recorded on the Towjee must be enquired into and clearly accounted for.

The following general remarks on the subject of the khusreh measurement are to be attended to.

The khusreh measurement is only to be resorted to when the division and intermixture of property are so minute and intricate, that the details cannot be professionally surveyed unless at a most disproportionate and unwarrantable expense. It is not of course necessary to measure a whole village in order to shew one or two patches of *tehsil alahida* lands; these may, and should be shewn by the professional survey, but when the lands of a village are divided, "*khetbut*," (in Behar phraseology,) and "*petulgolah*," (as it is styled in Bengal) between two or more Towjee Muhals, a native khusreh, *attested* by the parties, is the only satisfactory, if not the only attainable record of the state of property.

With respect to the signing of the khusrehs by the zemindars, much will depend on the tact and temper of the officer employed. The Uncovenanted Deputy Collectors have full power to compel the attendance of the zemindars or their agents, and if any objections which may be urged are patiently heard and answered, it is not likely that they will be persisted in: should such, however, be the case, the Deputy Collectors must record the recusancy of the party under their own hand on the face of the chittah, and the grounds or no grounds which may have been alleged for it.

39th. If it appears that any lands exhibited in the lists for khusreh measurement are not forthcoming, or if any new Muhals are shewn which do not appear in those lists, local enquiries are instituted through the Deputy Collectors to account for the discrepancies; and in like manner, if any portion of the lands are said to be held in joint occupancy, the Deputy Collectors have to ascertain what portion of the produce of such lands is appropriated by the proprietors of the Muhals to which the lands belong.

40th. It having been thus ascertained to what Muhal each portion of the lands or each share of the lands included in the khusreh appertains, the *khutteeans* and *terijes* are finally prepared, and the missils returned to the Surveyor in order that the results may be entered on his professional plans.

Para 41. See Board's remarks at para. 7.

41st. As soon as the survey of any pergunnah is finished, I consult with the Surveyor as to the transfer of any intermixed villages belonging to the conterminous pergunnahs which it may be advisable to make, in order to obtain a good pergunnah boundary, and a rough map is then prepared on the plan laid down in Appendix No. 4* to the settlement Circular of the Sudder Board of Revenue North Western Provinces, and submitted for the consideration of the Commissioner. Transfer of villages.

* See Appendix to this letter, No. 10.

Para. 42. See Board's remarks at para. 7.

42nd. After the limits to be assigned to the pergunnah have been finally determined on, the map is returned to the Surveyor with a list of the Mouzahs which are thereafter to form the pergunnah, and his fair pergunnah map is then constructed, and the village maps arranged accordingly.

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Para. 43. Mr. Superintendent Lushington's mode of dealing with the difficulties which occurred in the formation of the Mouzahwar and Muhalwar Registers, as described in the following extracts from his letter, dated 8th July, 1844, have been approved by the Board.

Mouzahwar Registers.

6th. "In the Mouzahwar Register, the villages are entered alphabetically, in the order of the Persian alphabet, and the names are written in Persian and Hindee, after being attested by the Canoongoes of the respective pergunnahs.

7th. "The numbers of the plans in the Surveyor's pergunnah volume in which the villages will be found, are entered in the column of remarks opposite to each village.

8th. "Every village has been assigned to the Muhal to which it is attached in the lists supplied by the Collector, Khas Muhal Officer, and Special Deputy Collector, with the exception, first, of cases in which two or more villages are entered in those lists as belonging to one Muhal, but which have been subsequently settled separately, and have thereby become distinct Muhals;—in which case they have been entered according to the settlement, as in Mouzahs (*a*) Aukoon Khandha and Goho Chuck from the ruqba of Mouzah Budhona, and Munsoor Chuck uz ruqba Hattee, pergunnah Bhelowar; and secondly, cases in which a village is entered in the list as belonging to one Muhal, but which in course of inquiry has been found to be in the possession of the proprietors of more than one Muhal;—in which cases the lands have been allotted to the various Muhals according to possession, as in Mouzah Ibrahimpore (*b*) pergunnah Nurhut.

(*a*) These three villages were resumed together on the 19th August, 1838, and entered in the khas Muhal list under one number and as one Muhal, but a separate engagement was taken for each village at the time of settlement, and they have since been placed on the Collector's rent-roll as separate Muhals.

(*b*) *This village is entered thus in the Register.*

Mouzahs.	Muhals.	No.	Area in acres.			Remarks.
Ibrahimpore.	Phaldoo.	97	38	3	21	The lands of this village are included in the hulkah exhibited in plan, No. 301, in the Surveyor's pergunnah volume. The lands appertaining to the four Muhals are intermixed, and have been measured by khusreh. The area so obtained is inserted opposite to each—the *mushterika* lands being nominally allotted according to the shares belonging to each Muhal. The total area of the village by professional measurement is 185 a. 1 r. 38 p. In the office records this village is said to belong wholly to the Muhal Phaldoo, No. 97, but from the deposition of the putwarrees and the admission of the proprietors, it appears that the lands are really divided among the four Muhals, and the possession of the parties has accordingly regulated the entry in the Register.
	Duriapore Pandopa.	34	41	1	12	
	Pandopa Hissa.	105	81	1	39	
	Pandopa.	106	21	0	8	

9th. "When any village is found in the course of demarcation which is not entered in either list, enquiry is made whether it belongs to any Muhal entered in the lists.

10th. "If in my opinion it does belong to a Muhal so entered, it is inserted in the Register with that Muhal, as in the case of Mouzah Amadpore (*c*) pergunnah Muhai.

11th. "If on the contrary I think it proved that the village has never formed part of any Muhal entered in the lists, it is inserted in the Register under a distinct Muhalwarree number, as in Buhbul Chuck (*d*) pergunnah Sonout.

12th. "If any village entered in the lists is not found, it is entered separately at the end of the Register with a statement of the enquiry made respecting it, and an abstract of my reasons for considering that it does not exist, or that it has become amalgamated with some other village.

(*c*) *This village is entered thus in the Register.*

Mouzahs.	Muhals	No.	Area in acres.			Remarks.
Amadpore.	Andhoo Sooltanpore.	82	133	2	8	The lands of this village are included in the hulkah exhibited in plan, No. 291, in the Surveyor's pergunnah volume.

(*d*) *This village is entered thus in the Register.*

Mouzahs.	Muhals.	No.	Area in acres.			Remarks.
Buhbul Chuck.	Buhbul Chuck.	109	80	3	26	The lands of this village are included in the hulkah exhibited in plan, No. 273, in the Surveyor's pergunnah volume.

43rd. All the maps are then submitted to my office, and the village plans carefully compared with the registers. All discrepancies are reconciled, and the information obtained from the survey has finally to be embodied in Mouzahwar and Muhalwar Registers according to the annexed forms.*

Mouzahwar and Muhalwar Registers.

* See Appendix, No. 11.

13th. "In cases of villages transferred to zillah Monghyr in 1832, and which are in consequence excluded from the survey of this District, a list has been attached to the end of each pergunnah Register, shewing the name of the village, the name of the Muhal to which it belongs, and the *kitabee ruqba*, in order that every village entered in the several lists may be satisfactorily accounted for.

14th. "When a village has been measured by khusreh, a note to that effect is entered in the column of remarks, and the area obtained by the khusreh measurement is entered in column 4.

15th. "Should any 'moushterika' lands exist in the hulkah subjected to khusreh measurement, an enquiry is made as to the proportion of the proceeds appropriated by the proprietors of the different villages; and a part of the area, proportionate to the share of produce so appropriated, is nominally set aside for each village, and added to the lands in separate possession, the total being entered in column 4.

16th. "When the khusreh measurement has been caused by butwarrah, or on account of there being more than one Muhal in any single village, besides mention of the area of each Muhal entered in column 4, a note of the area of the entire village by professional measurement is given in the column of remarks.

17th. "If two or more villages, included in the same hulkah, are held ijmal, it is ascertained whether a division of proceeds is made by the proprietors.

18th. "If it appears that a division of proceeds is made for each village, a proportionate share of the area is set aside for each, whether they belong to the same or to different Muhals, and a note of the circumstances is given in the column of remarks.

19th. "If they belong to the same Muhal, but there is no division of proceeds, no area is given in the Mouzahwar Register, but merely a note of the circumstance in the column of remarks.

20th. "If they belong to different Muhals, and there is no division of proceeds, no area is given in column 4, but a statement of the circumstances, and the area of the entire hulkah, are entered in the remarks.

Muhalwar Registers.

21st. "When each village has been allotted to its Muhal in the manner noted above, the Muhals are entered under separate numbers in the Muhalwar Register with their total areas and jummas, the latter being attested by the tuhseelee mohurirs of the Collector's office after comparison with their books.

22nd. "A statement of the condition of each Muhal as regards cultivation is given in the column of remarks, and where lands have been measured by khusreh, or are held ijmal, or are the property of Government, a note of the circumstance is also made.

23rd. "If any village entered in the lists has not been found, a note is made of it in the remarks.

24th. "When the Muhal is a resumed Muhal, or has been realeased from assessment by competent authority, a note of the date of resumption or release and the authority by whom the orders have been passed is given.

25th. "A note of the nature of the settlement is also given (whether in perpetuity or for a term of years) when the Muhal has been placed on the Collector's rent-roll.

26th. "But if the settlement has not been confirmed and placed on the rent-roll, then the columns headed 'proprietor,' and 'jumma' are left vacant, to be filled up by the Collector hereafter.

27th. "If after enquiry regarding any village, of the nature specified in paragraph 9 of this letter, an opinion is recorded that it belongs to any particular Muhal, a copy of my proceedings is forwarded to the Collector, in order that he may take measures to protect the Government interests, if he differs in opinion, as in the case of Mouzah Amadpore belonging to Muhal Sooltanpore oorf Andhoo, No. 82, in the Muhalwar Register of pergunnah Muhair."*

** This village is entered thus in the Register.*

No.	Muhals.	Proprietor.	Mouzahs.	Area in acres.			Jumma.			Remarks.
82	Sooltanpore. oorf Andhoo.	Maddun Sing.	Sooltanpore. Andhoo.	193	0	11	0	0	0	About half of Mouzah Amadpore is jungle; the rest of the Muhal is in full cultivation.
			Bazabegha. Oorf Amadpore.	166	0	10	161	1	1	
			Amadpore.	133	2	8	0	0	0	

A detail of the circumstances of each village will be found at the head of the professional plans. Mouzah Amadpore is not entered in any list, but it appeared on enquiry that it appertained to the Muhal Sooltanpore oorf Andhoo, and has been so entered in consequence. A copy of the proceedings, dated 17th November, 1843, has been forwarded to the Collector, in order that he may take measures to protect the Government interests if he differs in opinion.

44th. The statement to be given in the column of remarks in the Muhalwar Register, as to the quantity of land in cultivation and the nature of the crops, is derived from the Thakbust maps and the notes at the head of the professional plans.

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28th. "And in the same manner, if I think the village is not included in any Muhal, and it is thereby entered as a distinct Muhal, a copy of my proceeding is forwarded to the Collector in order that he may place the Estate upon his file for trial under Regulation 2, of 1819, as in the case of Mouzah Buhbul Chuck, No. 109, in the Muhalwar Register of pergunnah Sonout.*

29th. "The above comprises every description of case I have met with, nor does it occur to me that any information necessary to the full comprehension of the condition of Estates, is wanting. Details must of course be obtained from the thakbust and other missils; but the information given in the Register is quite sufficient for all matters of general reference."

* *This village is entered thus in the Register.*

No.	Muhal.	Proprietor.	Mouzah.	Area in acres.			Jumma.			Remarks.
109	Buhbul Chuck.	0	Buhbul Chuck.	80	3	26	0	0	0	The village is inhabited. The lands are in full cultivation; irrigation is obtained from pynes and wells. The village is not entered in any list, and appears from the enquiries instituted to be minhaie, unattached to any Muhal A roobokarree dated 13th September, 1843, was forwarded to the Collector, requesting him to place it on his file for trial under Regulation 2, of 1819.

Note.—In Bengal Districts, the English Mouzahwar and Muhalwar Registers must shew the names of Mouzahs and Muhals in the Bengalee character also. The Mouzahwar Registers are to be arranged according to the Bengalee alphabet; the Muhalwar Registers according to the English alphabet.* Vernacular copies of the Registers are not required for the Board's office; but the English Registers are to be copied for record in the Board's office under the following rules:

The Registers to be *carefully* and *neatly* transcribed in the Collector's office; those of each pergunnah to be separately forwarded to the Board, as soon as completed, unbound, but paged.

The transcription may be charged for in bills to be submitted to the Board, (who will include the amounts in their own section bills) at the rate of 1000 words per rupee. The present established section rate in Calcutta is 1440 words per rupee, but to ensure *good* and *careful writing*, and to allow for the ruling required, the Board are prepared to pay at the old rate above-mentioned.

45th. The condition of estates in regard to the non-division of lands, is taken from the depositions alluded to in paragraphs 14 and 15 of this letter; and the shares of rent, in ijmalee holdings, appropriated by the proprietors on account of their respective Muhals, are given from the enquiries instituted by the Deputy Collectors in regard to such shares alluded to in para. 9.

46th. With respect to the names of the proprietors of the different Muhals to be given in column 3, I propose to obtain them from the records of the Collector and Khas Muhal Officer in all cases where the Muhals are found in their lists. There not being any record in many instances in regard to the excess Muhals, the names of the proprietors in those cases must be taken from the thakbust map and the statements of the Canoongoes; but in all recorded Muhals it seems that such a course would be objectionable as being liable to error. The mere insertion in the Register of the name of a party not really a proprietor might afford ground for a claim, and it is impossible, if the ameens' statements were to be taken, to say how many such false entries might occur; whilst, on the contrary, by the insertion of the names of those proprietors only who by dakil kharij or otherwise are recognized in the different offices, no person can be subjected to the slightest injustice, and no fresh ground will be afforded for future litigation.

Note.—The Surveyor not having sent in his maps for any pergunnah, no Register has yet been prepared.

47th. The Register Mouzahwar I propose to arrange according to the Persian, not the English alphabet. It is the only means by which a ready reference to the different villages can be obtained, and as it has always, I believe, been the arrange-

* The latest orders direct that the vernacular arrangement shall be followed in both.

ment in force in the North Western Provinces, I apprehend there can be no objection to the introduction of it here. Appendix, No. 1.

48th. I have now detailed in full the system upon which the survey is conducted, and I trust from my remarks and by reference to the Appendix, that no part of the proceedings will be obscure. It only remains for me to state the means I have adopted to expedite the demarcation of villages and decrease the number of disputed boundaries.

49th. In order to expedite the demarcation of villages, I have thrown all responsibility on the ameens, admitting no excuse on the score of the non-attendance of the parties concerned. It is not to be supposed that those parties will refuse to attend if duly summoned: they have every thing to lose and nothing to gain by so doing. They are exposed to the encroachments of their neighbours and to the payment of tullubana or the infliction of fines, without deriving any single advantage by their absence, and I cannot credit, therefore, in cases where they are reported to have refused to attend, that due notice has been given them by the ameens. But besides this, I have good reason to believe that the reports of non-attendance are often mere screens for extortion. An ameen on going to an estate demands so much money for his good will; the money is refused, and he sends in a report of non-attendance in revenge. I do not suppose that one report in five has any better foundation, and I have therefore considered an ameen from whom such reports are frequently received to have shewn that he is unworthy of trust.

50th. But if parties do attend, there can then be no excuse whatever for a deficiency of work, and every ameen has accordingly been discharged whose returns have exhibited a small number of circuits mapped, without a good and apparent cause, such as the great extent of the villages.

51st. The result has been that I have not had one complaint of extortion lodged against a thakbust ameen up to the present time, and the standard of work is so much increased, that most of the ameens have lately mapped more than 25 circuits per mensem,* and thereby become entitled to rewards. * See Para. 3 of this letter.

52nd. In the matter of boundary disputes likewise, I throw as much responsibility as possible on the ameens. I am confident that more depends upon them than can readily be supposed. Very few disputes are actually existing immediately before the measurements are commenced; almost all that are brought forward are old and before determined claims, and these claims it is generally in the power of the ameens to induce the parties to forego. They are put forth for the most part, merely because the nature of the decision to be passed by the Deputy Collector is not well understood. It is thought that right as well as possession will be enquired into, and the claims are preferred solely in the hope that the right set aside by former decisions may be recognized by the Deputy Collector. The parties are so well aware of the difficulty of fraudulently proving possession in the course of a local investigation, that they will rarely attempt it if they have no other object in view;

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and it is on this account the duty of the ameen particularly to explain to them the nature of the decision which will be passed. Where this is done disputes rarely happen; where it is not, they are of constant occurrence, and clearly arise from incapacity or want of exertion on the part of the ameen.

Para. 53. The practice here described should be exercised with circumspection, or it may lead to the suppression in the ameen's papers of real disputes.

53rd. For this reason, then, whenever disputes in a circuit are prevalent, the ameen is removed; and to this cause, joined to the regular and full enquiry which is instituted in the cases that come up for decision, may be imputed the great decrease which has taken place in the number of suits up to the present time. During the first three months of last season, the average was 13 per cent. on the villages demarcated; during the ensuing six months, it had diminished to 7½ per cent.; whilst in the present season, the average has still further decreased to between 2 and 3 per cent. only, most of which are suits for tracts of uncultivated lands which have, in all probability, never actually been in the possession of either party.

Para. 54. In order that it may be understood that the feelings of the zemindars in regard to the survey are favourable, when the operations are judiciously and efficiently conducted and supervised, the Board annex an extract on the subject from one of their letters to Government.

"It will be seen that the Superintendents have adopted every possible precaution to prevent extortion or oppression on the part of the subordinate agents; and it is very gratifying to learn that the operations are looked upon with satisfaction rather than dislike by the native community. Mr. Lushington testifies that every thing has gone on 'most smoothly,' and that the zemindars have lost the apprehensions which they at first entertained; and Mr. Chapman has found them 'generally willing to render any assistance,' and able to appreciate the benefits which the survey is calculated to afford."

54th. The authority upon which my measures have been based, if not given in the letters alluded to in the foregoing paragraph, will be found in the correspondence noted in the margin, and the details of management, whether in regard to the statements to be furnished by ameens, the enquiries to be instituted by Deputy Collectors, or the khusreh measurements, which have for the most part been drawn up by myself, will in no respect be found at variance with the spirit of the instructions therein contained.

1. Commissioner to Superintendent, No. 828, dated 15th September, 1841.
2. Memorandum of a "dustoor-ool-umul" addressed to the Deputy Collectors, which accompanied the above.
3. Sudder Board to Commissioner, No. 290, dated 28th August, 1841.
4. Commissioner to Surveyor, No. 821, dated 13th September, 1841.
5. Sudder Board to Commissioner, No. 363, dated 3rd November, 1841.
6. Deputy Surveyor General to Sudder Board, No. 4, dated 19th October, 1841.
7. Extract from a letter from the Sudder Board to the Commissioner of Cuttack, No. 286, dated 29th October, 1841.

No. 2.

CIVIL ABSENTEE REGULATIONS,

PASSED IN THE FINANCIAL DEPARTMENT UNDER DATE THE 29TH JANUARY, 1840, AS MODIFIED ON THE 17TH MAY, 1843.*

CHAPTER I.

Rules for application for leave of absence, and for fixing the local limits within which it may be granted.

Section I.—No leave of absence from any office or station can be granted but by the Government of the Presidency under which the employment is held, and on the application of the party requiring such leave, saving in such cases as may hereinafter be specially excepted. The application must be made publicly through the regular channel in the department to which the applicant may belong.

NOTE.—This Rule must be considered as superseding the rule under which Commissioners of the Land Revenue and other officers have heretofore been allowed to grant leave of absence in Bengal.

Applications to state the particular Section under which leave is solicited. The applicant is not permitted to revise his application at a subsequent period. *(Financial Department, 2nd Sept.,* 1848.)

Section II.—The official allowances of the holder of a civil office quitting his station without leave, will entirely cease from the date of his quitting until his return, or, in the event of his subsequently obtaining leave, to the date of such leave being granted to him.

Section III.—No leave of absence shall have any retrospective effect except in cases of severe illness, to be attested by medical certificate, conforming in every respect to the directions contained in Section V.

The leave with restrospective effect, referred to in this Section, is leave extending to absence antecedent to the permission of the Government, that is, to absence in anticipation of original leave without the excuse of sickness. (Financial Department 14th April, 1841.)

The Hon'ble the President in Council is pleased to notify for general information, that under the orders of the Hon'ble the Court of Directors, conveyed in their Despatch No. 21 of 1842, dated 12th October, in all future cases, the rule that no leave of absence shall have any retrospective effect except in cases of severe illness, will be held to be applicable to all unauthorized absence, whether antecedent to the grant of leave, or subsequent to its termination. *(Finl. Dept. 11th January,* 1843.)

Pending a reference to the Hon'ble the Court of Directors on the subject of the above orders, the Governor-General in Council will take into favourable consideration, applications for retrospective leave whenever the failure to obtain timely leave may prove to arise out of circumstances over which the parties concerned have no control. *(Finl. Dept. 7th June,* 1845.)

* The *marginal* notes shew the interpretation put by the Council of India upon the Rules in their application to cases not specifically mentioned, at the time of the first promulgation of the Rules. The notes *following* the text shew the constructions which have at different times subsequently been held on the Rules. The Rules printed in italics are intended to shew how they stood prior to the amendments of May, 1843, or later amendments.

The Officers of Government in the Law Department at the Presidency are not admitted to the benefit of these Rules. The rule applicable to them is an old one of the 23rd February, 1831, which prescribes that when the Advocate General or Attorney may proceed to sea, the substitute appointed by the local Government shall receive half the salary during absence not exceeding 18 months, and after the expiration of that period, the whole. A second absence involves forfeiture of the entire salary.

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Section IV.—Upon application duly made, the Government of each Presidency may grant leave of absence to any place or places in the continent of India, whether within the territories subject to the Government of the East India Company, or not, to any Civil or Military servant holding a civil appointment, subject to all the conditions prescribed in these Rules that may be applicable to his case. Upon similar application, the Government of each Presidency may also grant leave to such persons, subject to the like conditions, to proceed to the island of St. Helena, the colony of the Cape of Good Hope, or to any place situate between the 36th degree of North Latitude and the 50th degree of South Latitude, such place being likewise between the 30th and the 180th degrees of Longitude East of Greenwich; excepting however any islands in the Mediterranean or Levant, and excepting all places within the said geographical limits which may form part of Europe. Provided also, that if at any time the Government of India shall deem it expedient to exclude any place or places within the limits above described from the operation of these Rules, such exclusion shall be officially communicated to the subordinate Governments, and all leaves subsequently granted shall be regulated accordingly. A servant passing the limits herein prescribed, will incur the immediate forfeiture of his office or employment, and of all official allowances whatever, from the date of his quitting India.*

CHAPTER II.

Rules for Sick Leave.

Section V.—When an application for leave of absence is made on the ground of ill health, it must be accompanied by a certificate from the Medical Officer by whom the applicant has been attended, distinctly stating, from personal observation, the nature of the disease, the symptoms by which it is manifested, the period during which it has existed as far as the knowledge of the Medical Officer extends, and the necessity for temporary removal to some other place, either within the territories subject to the Government of the East India Company or beyond them, but within the limits laid down in Section IV., as the case may be; and such certificate must be submitted to the consideration of the Medical Board, and if satisfactory, shall be countersigned by one of its Members. An application for an extension of leave must, if the applicant be in India, be accompanied by a certificate from the Medical Officer by whom the applicant is attended, shewing sufficient reason for the extension solicited, and such certificate, like the former, must be examined and countersigned by a Member of the Medical Board. If the applicant shall have proceeded beyond the territories under the Government of the East India Company, he must furnish

* Leave beyond sea is reckoned from the date of the pilot quitting the vessel on which an Officer has embarked, to the date of the pilot taking charge of the vessel on which he may return, inclusive of the former, and exclusive of the latter date. Departures to be reported to the Secretary to Government in the General Department, on the pilot quitting the ship.

a certificate to the required effect from a Surgeon or Physician at the place of his temporary residence by whom he has been attended, such attendance and the period of it to be stated, and the certificate to be countersigned by the principal Medical Authority of the colony or country. When any of the required particulars are neglected, leave will be refused

In cases of extreme urgency, which, owing to the distance of the residence of the Medical Board, preclude the previous reference to that Authority, the certificate of the Medical Attendant required from applicants for leave of absence on account of ill health, shall be submitted by them for the consideration and countersignature of the Superintending Surgeon of the Division, or of the nearest Division, which Officer in these cases will be responsible for the prescribed regularity of the certificate, instead of the Medical Board.* *(Finl. Dept. 24th June,* 1840.)

Section VI.—Civil servants absent from their stations under medical certificate, will be entitled to the salaries of their respective offices subject to the following deductions. If the salary exceed Rs. 2,000 *per mensem, one-sixth for the first year, and for the second year, one-fourth. If the salary do not exceed Rs.* 2,000 *per mensem, one-eighth for the first year, and one-sixth for the second. But if the salary of office be not more than Rs.* 500 *per mensem, no deduction shall be made for the first year; and if it be only so much more that the prescribed deduction of one-eighth would reduce the allowance below Rs.* 500 *per mensem, only the excess beyond Rs.* 500 *shall be deducted. For the second year the absentee shall become liable to the deduction of one-eighth. An absent servant shall in no case retain any office or employment, nor be permitted to draw any portion of official salary for a longer period than two years, but a Civil servant who may on account of sickness duly certified, obtain an extension of leave beyond two years, will, if below the rank of a Senior Merchant, be allowed to draw the subsistence allowance of a Junior Merchant, and if a Senior Merchant, the subsistence allowance of his rank; but if he continue absent in disobedience of an order to return or without sufficient cause shewn, that allowance also will be forfeited. The period of absence shall be computed from the date at which the absentee shall quit the limits of the territories subject to the Presidency to which he may belong, to the date of his return within such limits; or if he shall proceed beyond sea, from the date of his embarking at any place or port in India which is not more distant from his station than the ports of his own Presidency; but if the place to which he shall proceed shall be within the territories subject to such Presidency, his period of absence shall be computed from the date of his quitting his station to the date of his return thereto.*

Section VI.—(Amended.) Civil servants absent from their stations under medical certificate beyond the limits of their respective Presidencies, will be enti-

* Medical certificates granted to Officers employed in the Provinces, under which they propose to proceed to the hills without visiting the Presidency, (in which latter instance the necessity of the case will be certified by a Member of the Medical Board,) must be countersigned by the Superintending Surgeon of the Division. It will rest with the Government to admit of exception to the strict observance of this Rule in cases of great emergency, or when attendance on the Superintending Surgeon would be hazardous and extremely inconvenient to an Officer in a very delicate or precarious state of health.

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tled to the salaries of their respective offices, subject to the following deductions. If the salary exceed Rs. 2,000 per mensem, one-sixth for the first year, and for the second year one-fourth. If the salary do not exceed Rs. 2,000 per mensem, one-eighth for the first year, and one-sixth for the second. But if the salary of office be not more than Rs. 500 per mensem, no deduction shall be made for the first year; and if it be only so much more that the prescribed deduction of one-eighth would reduce the allowance below Rs. 500 per mensem, only the excess beyond Rs. 500 shall be deducted. For the second year the absentee shall become liable to the deduction of one-eighth. The period of absence shall be computed from the date at which the absentee shall quit the limits of the territories subject to the Presidency to which he may belong, to the date of his return within such limits; or if he shall proceed beyond sea, from the date of his embarking at any place or port in India which is not more distant from his station than the ports of his own Presidency.

Civil servants absent from their stations under medical certificate within the limits of their respective Presidencies, shall be entitled to the salaries of their offices for the period of two years, subject to a deduction of one-third for the whole term of such absence, save and except that for the first year. If the salary be not more than Rs. 500 per mensem, no deduction shall be made; and if it be only so much more than Rs. 500 that the prescribed deduction of one-third would reduce the allowance below that sum, only the excess beyond Rs. 500 shall be deducted; but for the second year, the full deduction shall be in force. The period of absence shall be computed from the date of his quitting his station to the date of his return thereto.

An absent servant, whether Civil or Military, shall in no case retain any civil office or employment, nor be permitted to draw any portion of official salary for a longer period than two years; but a Civil servant who may, on account of sickness duly certified, obtain an extension of leave beyond two years, shall, if his period of actual residence be less than twelve years, be allowed to draw the second rate of subsistence allowance, and if the period of such actual residence be twelve years, the highest rate of subsistence allowance; but if he continue absent in disobedience of an order to return, or without sufficient cause shewn, that allowance also shall be forfeited.

A servant is not allowed to be absent, retaining "office or employment" or "any portion of official salary" for a period exceeding two years; but extension of leave may be obtained on account of sickness duly certified, and during such extension the absentee is authorized to draw the subsistence allowance of his rank. If the absence be beyond the territories of the Presidency to which the servant belongs, it is to be computed from the date of his quitting the limits of his Presidency to the date of his return within those limits; if beyond sea, from the date of his embarkation from the port of his Presidency, or from any port not more distant than the port of his Presidency, to the date of his return within the limits of his Presidency. If the place to which he shall proceed be within the territories subject to his Presidency, his period of absence shall be computed from the date of his quitting his station to the date of his return thereto.

A second leave of this kind cannot be granted until three years at the least shall have passed after the date of such servant's return, but any time short of two years in a previous absence may be

subsequently allowed in completion of two years. The note attached to Section VIII. specifies that this Rule applies to all descriptions of leave on account of health excepting those granted under Section XII.

After two years of absence, continuous or accumulated, under these Rules, if a servant obtain leave of absence on sick certificate before an interval has passed of three years, he cannot retain office or employment, or any portion of official salary, but he is entitled to the subsistence allowance of his rank. The rule in Section VI.* if literally interpreted, would require the servant returning from beyond sea, whose full period of two years had expired between the date of his embarkation and the date of his return within the limits of his Presidency, to be re-appointed to his office. For the time spent in joining his station in excess of two years, he is entitled to draw only the subsistence allowance of his rank.

* An absent servant shall in no case retain any office or employment, nor be permitted to draw any portion of official salary for a longer period than two years.

It is not provided that in cases in which the full period of two years absence is composed of accumulated leaves, the intervals of time passed in the performance of duty shall be reckoned in part of the three years which must expire before a servant is eligible to a new series of leave.

But if this were not allowed, the operation of the Rule might be unintentionally severe on a servant whose health should compel him to obtain leave of absence for a portion of the two years, say for only a month, at the extremity of the three years after the date of his return, the same servant having been already absent for twenty-three months either all at once, or his absences at different times having accumulated to twenty-three months: it could not have been intended by the Rule that after thirty-five months of duty, being entitled to one month on account of the old score, a new series of leave, or a single instance of leave on sick certificate, should not be obtainable for three years from the expiration of that one or thirty-sixth month.

The Rules do not prescribe any different rate of deduction from allowances during absence on sick certificate within the territories of the East India Company, and during similar absence at the Cape of Good Hope, or within the limits out of the territories of the East India Company declared in Section IV., but they fix the computation of the servant's absence beyond the Presidencies to be from the date of leaving to the date of returning to the port of his Presidency.

The Rules provide sufficiently for the audit of his allowances after two years' absence beyond sea, until the servant rejoins his station; but they do not specify what rate of deduction is to be made from the absentee's allowance for the time elapsing after departure from his station and before embarkation. This, therefore has required to be provided for by a new regulation or by some exposition of the existing Rules.

The Rule that admits of an absence of two years enables a sick servant to reside sufficiently long in another climate under ordinary circumstances to re-establish his health, for which object that protracted absence is permitted when certified to be necessary. Forfeiture of appointment, therefore, does not take place till full two years have transpired between embarkation and return to port. If the latter part of Section VI. be taken to apply only to computation of absence as respects appointment, the course of the Auditor will be easy. For two years, reckoning from departure from station to return to station, the deduction will be as laid down at the commencement of the Section; and for any excess, whether occasioned by the time elapsing before embarkation or after return to Port until return to station, the servant will be entitled to subsistence allowance without losing his appointment. *(Finl. Dept. 14th April,* 1841.)

Section VII.—Civil servants absent on leave on account of sickness duly certified, if they proceed to England without returning to their Presidency, may as heretofore apply to be admitted to furlough by the Hon'ble the Court of Directors; and the furlough will in such cases take effect from the date of leaving their Presidency: consequently, the allowances of office that may have been drawn by them-

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selves or by their agents after their departure must in that case be re-adjusted, and the difference refunded.

Section VIII. No second leave will be granted to any Civil or Military servant holding a civil appointment, who has been absent under the above Rules for two years, until three years at the least shall have passed after the date of such servant's return; but if such servant is compelled by sickness again to absent himself from his station within three years after having been absent under the above Rules for less than two years, he will be allowed to complete that period, subject to the limitations and conditions heretofore prescribed, drawing the proportion of salary allowed for the remaining time as if the leave had been continuous.

NOTE.—This Rule applies to all descriptions of leave on account of health excepting those granted under Section XII.

Thus, a second leave within the Presidency, no less than a second leave to sea, will be computed as forming part of the period of two years, if taken before three years have elapsed since return from the first leave; and the deductions will be made upon computation of the accumulated period of absence under all such leaves taken without the intervention of three years of consecutive service.

Section IX.—Military officers* employed in the Civil Department, and drawing a civil allowance, may obtain leave under medical certificate on precisely the same conditions as Civil servants, except as to allowances. Such officers, in common with those holding staff situations in the Military Department, will draw the military pay† and allowances of their rank while absent on leave under medical certificate, (in the form and manner prescribed in General Orders in the Military Department), and likewise one-half of the difference‡ between such allowances and the civil pay of the offices to which they stand appointed.

Section X.—Civil or Military servants holding civil appointments, who may desire to avail themselves of the benefit of the Act I. Vic. Cap. 47, and to draw their allowances, while absent on account of sickness, under the above rules, will be required to give security in such amount and form§ as may be fixed by the Govern-

* Military officers employed on civil duties, before applying through the Adjutant General's office for leave to proceed to sea or on furlough, to notify their intention to the Government under which they are civilly employed. *(Calcutta Gazette, 21st October*, 1835.)

† The military pay of officers employed in civil situations to which fixed allowances are attached, is to be included in those allowances by order of the Home Authorities, their military pay thus making a portion of such fixed civil allowances.

‡ A military man in civil employ when officiating for another in a civil office, draws precisely the amount deducted from the absentee's allowances, and forfeits the same half difference between his military allowances and the salary of his office, to pay the person acting for himself. See Sec. xix. infra.

§ The usual form of security is as follows:

I (or we) A. B. agent (or agents) of C. D. of the Bengal Civil (or Military) service, do hereby engage, in the event of my (or our) being permitted to draw the pay and allowances of my (or our) aforementioned constituent during his authorized absence from this Presidency, to be answerable for all public retrenchments that may be issued against him to the amount of my (or our) receipts, and to refund the entire amount of all sums drawn by me (or us) on his account during his absence, in the event of his not returning to Bengal within a period of two years (death excepted)—his eventually proceeding to Europe, on having obtained permission to do so, included.

(Signed) A. B.

ment, for the refund of any excess that may be drawn either by their agents at the Presidency or by themselves, in case of their proceeding to Europe on furlough, or otherwise coming under retrenchment.* Appendix, No. 2.

CHAPTER III.

Rules for Leave on Private Affairs.

Section XI.†—The Government of each Presidency may grant to Civil or Military servants holding civil appointments, leave of absence for one month in each year, without deduction from the salaries and emoluments drawn by such servants. Such leave however will only be granted when the Government is satisfied that no inconvenience will arise from the departure of the Officer seeking it. No second leave can be granted under this Rule until the completion of eleven months from the expiration of the last leave; but servants not availing themselves of the indulgence in any one year may obtain, under the like conditions, leave of absence for two successive months, to commence at or after the expiration of twenty-two months from the termination of their former leave; and if two years elapse without enjoyment of the privilege, leave for three months may, in like manner, be granted at the expiration of thirty-three months from the termination of the last preceding leave. But no leave shall be granted under this Rule for any period exceeding three months. If an Officer shall not return at the expiration of the period of leave granted him under this Rule, he shall, if absent on private affairs, be subjected to the deduction of one-third of his salary and allowances for the entire term of absence; and if he shall continue absent for more than one month beyond the term granted, his office shall become vacant. If his protracted absence be occasioned by sickness, the case must be determined under the provisions of Chapter II.

Section XI.—(Amended.)‡ The Government of each Presidency may grant to Civil or Military servants holding civil appointments, leave of absence for one month in each year, without deduction from the salaries and emoluments drawn by such servants. Such leave however will only be granted when the Government is satisfied that no inconvenience or expense will arise from the departure of the Officer seeking it. No

* When salaries of Civil servants in the North West Provinces are made payable in Calcutta, the Secretary to Government in the General Department at Calcutta should be furnished with a certificate of the last payments made and due, from the offices of audit at Agra, through the applicant himself.

† It was ruled in the Judicial Department that the provisions of this Rule are not applicable to cases of Officers on leave on medical certificate. Orders from the same Department require Judges to submit their applications for leave under this Section through the Sudder Court.—It was also observed, in a despatch dated the 19th August, 1846, in reply to a reference from the Government of Madras, that in Bengal, the time passed by a Civil servant out of employ is allowed to reckon in calculating the period required to entitle him to leave under this Section.

‡ This amended Rule has since been cancelled, and more recent amendments substituted. Vide infra.

Appendix, No. 2. *second leave can be granted under this Rule until the completion of eleven months from the expiration of the last leave.*

The authority of the Court of Directors granting leave of absence to a Military Officer employed in a civil situation for one month in the year without loss of allowances, will apply only to the case of an absentee for the efficient discharge of whose duties the Government can provide without any expense. In other cases the absentee must suffer deduction of such proportion of his allowances as will provide for the charge of deputing a locum tenens.*

Referring again to Section XI. of the absentee Rules of January, 1840, his Lordship in Council observes that the Hon'ble Court have permitted the Government of each Presidency to grant to Civil or Military servants holding civil appointments, leave of absence without deduction from their allowances, for one, two and three months, according to the periods there specified, during which they have been engaged in the uninterrupted performance of their duty; such leave however only to be granted when the Government is satisfied that no inconvenience will arise from the departure of the Officer seeking it.

The Governor-General in Council considers it quite clear, accordingly, that Military servants in civil employment cannot be allowed the privilege of Section XI. of the Absentee Rules in the extended sense in which the privilege may be construed as appertaining to the members of the civil service.

A leave of absence for one month without loss of allowances may be granted to a Military servant in civil employment only in a case in which the Government is not put to any inconvenience or to any expense by the arrangement made for the efficient discharge of his duties. *(Finl. Dept. 14th July,* 1841.)

The design of this Rule is to grant one *leave of absence without loss of salary to the servant who is present at his duty for the period specified. (Finl. Dept. 14th April,* 1841.) *This construction to be adhered to, pending a reply from the Court of Directors to a reference made to them on the subject. (Finl. Dept. 24th January,* 1844.)

* *The Governor-General in Council resolves that the practice in force prior to* 1840 *(for regulating deductions on account of leave to Medical Officers) shall be adhered to, and that the allowances of Civil Surgeons shall be regulated solely by the order of June,* 1830, *which provides that when a Medical Officer in civil employ shall proceed on leave of absence from his station, whether on private affairs or medical certificate, he shall be entitled to draw, subject to the rules in the Military Department, during such absence, if a Surgeon, Rs.* 415-6, *and if an Assistant Surgeon, Rs.* 256-10 *per mensem;—the Medical Officer performing the duties of the absentee, receiving the entire allowances of the situation in which he may be appointed to officiate, unless he be in medical charge of a regiment, or wing of a regiment at the same station, in which case he will receive his military allowances for such charge, and* 100 *Rs. a month additional for the performance of the civil duties. (Finl. Dept.* 1st *September,* 1843.)

Officers in civil medical employment shall forfeit their entire Civil pay during their absence either on private affairs or medical certificate. The locum tenens to get the entire civil pay unless he be in medical charge of a regiment at the same station, when he will only draw 100 Rs. additional. Officers absent more than six months to lose their civil employ. *(Finl. Dept.* 22nd *November,* 1843.)

Extract from a Despatch from the Hon'ble the Court of Directors, No. 21 *of* 1842, *para.* 10. "It appears further to be your impression that an Officer is entitled to avail himself of the leave granted under Section XI., although he may within the year have taken leave for several months under sick certificate. This cannot be admitted. The leave under Section XI. is to be regarded as a reasonable indulgence extended in consideration of constant and unremitting service during continuous periods of 11, 22 or 33 months; and those who do not in this manner earn the privilege, ought not to be permitted to enjoy it. The only exception to the application of the principle should be where special leave is taken on private affairs, and the servant subjected to the large deduction made in such cases from his official emoluments." *(Finl. Dept. 2nd May,* 1851.)

If a servant absent on his private affairs under Section XI. shall apply for an extension of leave under medical certificate, he shall be considered to be liable to the Rules applicable to leave of absence on medical certificate for the whole period of his absence, calculating from the commencement of the leave granted to him under Section XI. of the Absentee Rules. *(Finl. Dept. 10th July,* 1844.)

An Officer whilst absent on leave on medical certificate cannot be permitted to commute it to leave under this Section. *(Finl. Dept. 2nd August,* 1844.)

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The Government of Bengal authorized at its discretion, and provided it be attended with no inconvenience to the public service, to grant to such servants only as under the old Rules of January, 1840, may have acquired a title to the indulgence by a continued residence of 22 or 33 months at their respective stations up to the date of promulgation of the amended Rules of May, 1843, leave of absence free from deduction, for two or three months, as the case may be, under Section XI. of the Rules prior to their amendment.

Reckoning from the date of the publication of the amended Rules of May, 1843, Section XI. will have full force in its amended shape, and the Hon'ble Court particularly enjoin that the one month of absence grantable under that Section, shall be invariably attended with the conditions that it shall be without injury to the public business and without expense to the Government. In all other respects the amended Rules of May, 1843, continue unchanged. *(Finl. Dept. 23rd August,* 1844.)

Medical Officers employed in the Education Department are to be treated under the Rules applicable to Military Officers in civil employ. *(Finl. Dept. 22nd January,* 1847.)

The President in Council resolves that, in accordance with the spirit of the intention of the Hon'ble the Court of Directors, the construction of Section XI. of the Absentee Regulations, which determines that leave of absence on private affairs without loss of allowances shall be granted at the pleasure of Government, and when it is attended with no inconvenience or expense to the State, in *one* period only, whether for a whole month or less, and not in detached portions to complete one month within the year, shall be the general rule of guidance; and that the term "year" shall be held to mean the calendar year, commencing with the 1st of January and ending with the 31st December, but that, as an exception to this Rule, it shall be discretional with the several local Governments, where good cause is shewn for the indulgence, and it is attended with no public inconvenience, to sanction leave of absence under Section XI. to such parties as may not have occasion to apply for the whole at once, in instalments not to exceed in the aggregate one month within the calendar year, on the understanding that no leave can be granted for any fresh calendar year until the completion of three months from the expiration of the entire leave, or of the last instalment of leave taken in the past calendar year. *(Finl. Dept. 12th November,* 1847.)

In pursuance of instructions received from the Hon'ble the Court of Directors, the Right Hon'ble the Governor General in Council is pleased to direct the publication of the following amendment of Section XI. of the Civil Absentee Regulations, and to notify that the further modification of that Section, as adopted by the Resolution of the Hon'ble the President in Council, under date the 12th November last, will also be held to be in force until further orders. (*Finl. Dept. 5th February,* 1848.)

Section XI.—(Revised.)* The Government of each Presidency may grant to Civil or Military servants holding civil appointments, leave of absence for one month in each year, without deduction from the salaries and emoluments drawn by such servants. Such leave will however only be granted when the Government is satisfied that no inconvenience or expense will arise from the departure of the Officer seeking it.

In cases where the Government may find it necessary to provide a substitute to officiate during the absence of any Officer, the expense incurred must be defrayed by the absentee. No second leave can be granted under this Rule until the completion of eleven months from the expiration of the last leave.

In the opinion of the President in Council, it was the intention of the Government of India by the notification of the 5th February, 1848, to continue so much of the modification of Section XI. of the Absentee Regulations which was adopted by the previous resolution of the 12th November, 1847, as provides for calculation of leave by the calendar year, and the observance of an interval of three

* See an additional clause to this Section below.

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instead of eleven months between any two whole leaves, or portions of leave, of separate calendar years. (*Finl. Dept. 12th May*, 1849.)

Leave under this Section cannot be granted to an Officer whilst absent from his duties on medical certificate. If private affairs leave is conceded, it can only be treated under Section XII. (*Finl. Dept. 3rd May*, 1850.)

Whatever cost of all descriptions the Government is subjected to in consequence of a servant being absent from his duty under Section XI. of the Regulations, to which it would not have been liable had that servant been present at his post, that servant must be mulcted out of his allowances. (*Finl. Dept. 28th June*, 1850.)

Under instructions from the Hon'ble Court of Directors conveyed in a Despatch in the Financial Department, No. 34 of 1851, dated 18th June, the President in Council is pleased to direct the publication of the following additional clause to Section XI. of the Civil Absentee Regulations of the 17th May, 1843. (*Finl. Dept. 8th August*, 1851.)

Section XI.—(Additional Clause.) Civil servants or Military servants holding civil appointments, absent from their stations under medical certificate, cannot be admitted to leave under this Rule in continuation of their sick leave, and if, while absent under this Rule, they be granted extended leave under medical certificate, they shall be considered liable to the Rules applicable to leave of absence on medical certificate for the whole period of their absence.

Section XII.—The Government of each Presidency may, on sufficient cause being shewn, grant to a Civil or Military Officer holding a civil office, special leave of absence on private affairs. Provided however that if any officer to whom such leave shall be granted shall be absent from his station for any period exceeding that to which under the last Rule he may be entitled without deduction, the absentee, if a Civil servant, shall for the period in excess draw no more than one-half of his salary and allowances; and if a Military officer, only so much of the salary and allowances of any civil office to which he may stand appointed, as, added to the military pay and allowances which he may be entitled to draw, shall equal one-half of the emoluments of such civil office. After an absence of three months (exclusive of any period which may be granted under Section XI.) any office held by the absentee shall become vacant. No second leave under this Rule can be granted until after the expiration of five years from the termination of the former leave, and the Government is specially to report each case with all the attendant circumstances to the Court of Directors.

Section XII.—(Amended.) The Government of each Presidency may, on sufficient cause being shewn, grant to a Civil or Military Officer holding a civil office, special leave of absence on private affairs. Provided however that if any Officer to whom such leave shall be granted, shall be absent from his station for any period exceeding that to which under the last Rule he may be entitled without deduction, the absentee, if a Civil servant, shall for the period in excess draw no more than one half of his salary and allowances; and if a Military Officer, only so much of the salary and allowances of any civil office to which he may stand appointed, as, added to the military pay and allowances which he may be entitled to draw, shall equal one-half of his entire military and civil emoluments. After an absence of three months (exclusive of any period which may be granted under Section XI.) any office held by the absentee shall become vacant.

CHAPTER IV.

Rules for leave preparatory to embarkation and for joining Stations.

Section XIII.—*For embarkation to Europe on furlough, or with leave under medical certificate, or preparatory to retirement from the service, a Civil or Military servant holding a civil appointment, may take leave under such of the preceding Rules as may apply to his case. If an Officer desirous of returning or about to proceed to Europe on furlough, shall not under the previous Rules be entitled to any leave of absence, special leave may be granted him for one month, if the distance of his station from the Presidency or the port at which he shall intend to embark shall not exceed* 300 *miles; for two months, if the distance be more than* 300 *and less than* 600 *miles; or for three months, if it shall exceed* 600 *miles: but such leave can only be granted under medical certificate; and the absentee, if a Civil servant, shall be subjected to the deduction of one-third of his salary and allowances if not more than* 2000 *Rs. per month, and of one-half if they exceed that sum. At the expiration of such special leave, it may be renewed for one month subject to the same deductions, on satisfactory evidence being produced that the servant has been prevented leaving India either by severity of illness or by the difficulty of procuring a passage, but no further leave can under any circumstances be granted. A Military Officer holding civil employment, who may obtain special leave under this Rule, shall draw only so much of the salary of his civil office, as, added to his military pay and allowances, will equal one-half of his civil emoluments. If a Civil or Military servant holding civil office, who may have obtained leave with the intention of embarking for Europe on furlough, or retiring from the service, shall subsequently abandon the intention and return to his station, his absence will be regulated under such of the Rules in chapters II. and III. as may be applicable.*

Section XIII.—[Rescinded.]

Section XIV.—There shall be allowed to Officers appointed to any new office, the periods of one month, two months, or three months for joining, accordingly as the distance may not exceed 300 or 600 miles, or be in excess of the last mentioned distance. Officers not joining their station within the said periods, respectively, shall forfeit their salary for the time delayed in excess of the above periods; and if such excess shall exceed one month, the office shall be vacated unless otherwise specially ordered by Government.

NOTE.—This Rule is only applicable to Civil servants. Military Officers appointed to civil office will draw salary only from the date of joining, as heretofore—the Rule in force in respect to staff situations being applicable to them.

Rule XIV. refers to the appointment of Civil servants previously not holding any permanent situation, such as servants for the first time appointed to a fixed situation after their return from furlough.

These servants are entitled under Rule XIV. to the allowances of their new office from the day of appointment, provided they do not come under forfeiture by exceeding the time prescribed for joining their station.—*(Finl. Dept.* 16*th June,* 1841.)

An officer whose appointment is changed whilst absent from his station, whether on private affairs or on medical certificate, is fairly entitled to travelling time at the expiration of his leave, calculated by the distance from his old to his new station, provided this travelling time when added to the time of his authorized absence on leave, does not exceed the full period of two years absence from

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To Civil servants holding an office of inferior emolument, when officiating for a superior.

	If the office be at the same station	*If at a different station*	
When the salary of the office does not exceed Rs. 800,..	*Co.'s Rs.* 130	*Co.'s Rs.* 260	*Which allowances shall be in excess of the entire salary of office the person deputed may be receiving.*
Exceeding Rs. 800, *and not exceeding Rs.* 1,600, ...	„ 160	„ 320	
Exceeding Rs. 1,600, *and not exceeding Rs.* 2,900, ...	„ 270	„ 420	
Exceeding Rs. 2,900,.....	„ 375	„ 525	

A Civil servant acting for another will have no claim to commission or fees where any such sources of emolument exist. These will be regarded as forming part of the income of the Officer to be relieved by the occupant, subject to the prescribed deductions. The grant of special allowances, of allowances to Commissioners and other Officers for travelling expenses, and to Officers of Districts, or Assistants when employed on settlement or special police duties, will be regulated by a supplemental set of Rules.

Section XIX.—(Amended.) Deputation allowances shall be granted to Civil servants temporarily performing the duties of an office according to the following rates, and subject to the limitations and conditions hereinafter laid down.

NOTE.—Military persons acting for other Military persons holding civil office will, as in the case of staff, draw half the difference between the incumbent's military allowances and the consolidated civil salary as at present, that is, will draw the amount retrenched from the absentee; but when acting for Civil servants they will draw at the rates, and under the same rules as Civil servants.

To Civil Servants not holding any substantive appointment.

At the rate of 25 per cent. on the monthly salary of the appointment officiated in, such deputation allowance being in addition to the subsistence allowance of their respective ranks.

To Civil Servants holding an office of inferior emolument, when officiating for a superior.

At the rate of 10 per cent.* upon the monthly salary of the appointment officiated in, in all cases in which the salary of such appointment shall not exceed Co.'s Rs. 2,000 per mensem; and in respect to all appointments of which the salary shall be more than Co.'s Rs. 2,000 per mensem, at the rate of 10 per cent. upon Co.'s Rs. 2,000, and 5 per cent. on the amount in which the monthly salary may exceed Co.'s Rs. 2000, provided however that no lower rate of deputation allowance shall be given than 100 Rs. per mensem.

* Under the Bengal Presidency, it has been usual to grant to uncovenanted servants when appointed to act for covenanted Officers, an allowance at the rate of 5 per cent. on the salary of the office to which they may be deputed.

The deputation allowance shall in all cases be in addition to the salary of the substantive appointment held by the Officer on deputation.

A Civil servant acting for another shall have no claim to commission or fees, where any such sources of emolument exist. These shall be regarded as forming part of the income of the officer to be relieved, subject to the prescribed deductions.

In granting deputation allowance, it should be borne in mind that the State is not to suffer loss through the absence of its Officers. *(Hon'ble Court's Despatch, No. 24, dated 21st July, 1847.)*

A Military Officer officiating for another in any civil appointment is to draw the half difference between the absentee's military pay (whatever the rank) and the salary of the civil appointment. *(Finl. Dept. 17th September, 1847.)*

Deputation allowance to Officers of the civil service deputed to carry on the civil duties of Military Officers under orders to join their regiments, should not exceed the amount deducted from the civil allowances of such Military Officers. *(Home Dept. 5th October, 1848.)*

Section XX.—No Civil servant temporarily officiating for another shall draw an amount larger than the entire emoluments of the office in which he is officiating, and if the amount of the deputation allowance according to the prescribed scale, added to the permanent emoluments of the officiating servant, would exceed the emoluments of the office in which he is temporarily acting, the excess shall not be drawn. But this provision shall not apply to the case of any Officer deputed, for special reasons, to act in an office of inferior emolument to his own. In cases where an Officer, holding two appointments, on being deputed to officiate for another, shall be relieved only from one, he shall receive no deputation allowance, unless the emoluments of the office in which he is deputed to act, exceed the united emoluments of his permanent appointments, and, in that case, the deputation allowance shall be limited to the difference.

The Hon'ble the President in Council resolves, that in no instance where parties, whether holding civil or military staff appointments, obtain sick leave of absence, within the prescribed limits laid down in the Absentee Rules of the 29th January, 1840, and afterwards proceed to Europe, or die before their return, shall any increase be made to the salary of the *locum tenens*, and that the full salary of the successor to the office, when vacant, shall commence only from the date of his substantive appointment. *(Finl. Dept. 4th May, 1842.)*

Section XXI.—No subordinate Officer acting for his principal, or for any other person holding a superior appointment in the same office or establishment, at the same station, shall be entitled to any deputation allowance until after the expiration of three months, and then the allowance is not to be drawn in arrear. But a servant previously out of employment, or who may be deputed to act from a different station, shall be entitled to deputation allowance from the date at which he may enter upon the discharge of the duties to which he has been temporarily appointed.

Section XXI.—(Amended.) No subordinate Officer acting for his principal, or for any other person holding a superior appointment in the same office or establishment, at the same station, shall be entitled to any deputation allowance until after

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the expiration of one month,* and then the allowance is not to be drawn in arrear. But a servant previously out of employment, or who may be deputed to act from a different station, shall be entitled to deputation allowance from the date at which he may enter upon the discharge of the duties to which he has been temporarily appointed.

A junior Officer must act for a senior under this Rule free of deduction to the latter, whether the latter obtain leave under Section XI. or any other Section, without reference to the cause of absence. (Finl Dept. 26th July, 1845.)

A subordinate Officer is not required to act for his superior without extra remuneration for more than one month in any one year, whether that month be consecutive, or made up of two or more broken periods. (Finl. Dept. 20th September, 1845.)

The above constructions of 1845, considered erroneous by the Hon'ble the Court of Directors, who have ruled that if a superior Officer obtain leave first on private affairs and then on medical certificate, the junior Officer acting for him *is* entitled to deputation allowance for the latter period. *(Finl. Dept. 11th June,* 1847.)

Under this Rule the deputation allowance should be withheld only for the first month of the entire period of deputation, whether long or short; not for the first month in each *year* of deputation. *(Finl. Dept. 14th October,* 1848.)

A Principal Sudder Ameen in charge of the office of a Judge at the same station comes within the intention of Section XXI., and is not therefore entitled to any deputation allowance until after the expiration of one month. *(Finl. Dept. 17th January,* 1851.)

Section XXII.—A Civil servant out of employment if deputed to act at a distance, and Civil servants having permanent employment who may be so deputed, and who may be restricted by any provision in these Rules to the allowance of their own office, shall be permitted to draw travelling allowances at the rate sanctioned in the case of a first appointment. When the entire sum received as deputation allowance may fall short of that which, according to the distance, would be allowed for travelling expenses, the difference may be drawn. In all cases of absence under medical certificate, and in cases of absence on private affairs, when the absent Officer shall not be subject to deduction, such payments shall be made at the charge of the Government.

Section XXII. (Amended).—Civil servants, if deputed to act at a distance from the stations where they are employed, or Military Officers holding civil office who may be so deputed, or who may be ordered by Government on special duty, shall be permitted to draw travelling allowances at the rate sanctioned in the case of a first appointment.

Extract of a letter from the Secretary to the Government in the Financial Department, to the Secretary to the Government of Bombay, dated 22nd February, 1845

"The Rule applies to Civil servants in fixed employment who are moved from station to station in an officiating capacity only for the convenience of the public service, and *not* to servants out of employ receiving employment for the first time after return from furlough, or to gentlemen nominated to substantive appointments of superior emolument. This view of the case is borne out by the fol-

* To be reckoned from the date of commencement of the superior Officer's first leave and his junior's acting for him. *(Finl. Dept. 2nd January,* 1846.)

lowing remark of the Governor-General recorded on amending the Rule.—'Civil servants out of employ should be required to convey themselves to their stations at their own cost, and would only become entitled to travelling allowance when moved again to suit the exigencies of the public service.' In accordance with this view, the words 'out of employment' which were in the old Rule XXII. were purposely struck out of the amended Rule now in force, the wording of which clearly explains that the grant of travelling allowance is to be confined to Civil servants who may be "deputed to act at a distance from the stations in which they are employed."

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CHAPTER VI.

Rules for Chaplains, Assistant Chaplains and others.

Section XXIII.—Chaplains and Assistant Chaplains, may, under medical certificate, obtain leave of absence, subject to all the deductions, conditions and limitations prescribed in the case of Civil servants, but no Chaplain or Assistant Chaplain can be permitted to draw any allowance when his period of absence shall have exceeded two years.

Chaplains on medical certificate whilst permitted to perform the ecclesiastical duties at the sanatory hill stations where there are no fixed incumbents, are exempted from retrenchment from their salary during the period of their performance of clerical duty, reckoning from the first Sunday of their doing duty at the station Church, up to the last of their temporary incumbency at the station. *(Finl. Dept. 29th May,* 1846.)

Section XXIV.—The Government of each Presidency may grant to Chaplains and Assistant Chaplains special leave of absence on private affairs; but if such absence shall exceed the period to which the absentees may be entitled under the following Rule, they shall, for the period in excess, be subjected to the deduction of one-half of their allowances; and after an absence of six months (in addition to any leave granted under the succeeding Rule) all allowances shall be discontinued.

Section XXIV. (Amended.)—The Government of each Presidency may grant to Chaplains and Assistant Chaplains special leave of absence on private affairs; but if such absence shall exceed the period to which the absentees may be entitled under the following Rule, they shall, for the period in excess, be subjected to the deduction of one-half of their allowances; and after an absence of four months all allowances shall be discontinued.

Section XXV.—Leave of absence for one month in each year, or for two or three months, as the case may be, under the principle sanctioned in Section XI., may be granted to Chaplains or Assistant Chaplains by the Bishop of the Diocese, or when the Diocese may be vacant (but not otherwise) by the Archdeacon or other ecclesiastical functionary performing the duties of an Archdeacon or Commissary, and such leave being consistent with the Rule, will be recognized by the Civil Auditor, after it has been published in the Government Gazette of the Presidency with the authority of Government. Information of every leave so granted by the Bishop, or other ecclesiastical officer above-mentioned,

Appendix, No. 2. *shall be immediately transmitted to the proper Secretary to Government for the purpose of notification in the Gazette.*

Section XXV.—(Amended.) Leave of absence for one month in each year, under the principle sanctioned in Section XI., may be granted to Chaplains or Assistant Chaplains by the Bishop of the Diocese, or when the Diocese may be vacant (but not otherwise) by the Archdeacon or other ecclesiastical functionary performing the duties of an Archdeacon or Commissary, and such leave being consistent with the Rule, will be recognized by the Civil Auditor, after it has been published in the Government Gazette of the Presidency with the authority of Government. Information of every leave so granted by the Bishop, or other ecclesiastical Officer abovementioned, shall be immediately transmitted to the proper Secretary to Government for the purpose of notification in the Gazette.

To whatever shape Section XI. is moulded to meet the cases of Civil and Military servants of the Government, in that *same* shape it must be held to be equally applicable to Government Chaplains. *(Finl. Dept.* 10*th October*, 1851.)

Section XXVI.—For embarkation on furlough, or sick leave, or with the intention of retiring from the service, Chaplains and Assistant Chaplains are entitled to the benefits of Section XIII., on the same conditions on which they are enjoyed by the Civil servants.

Section XXVI.—(Rescinded.)

Section XXVII.—On joining a station in the interior after arrival in India, a Chaplain or Assistant Chaplain will be allowed the same rate of travelling charges, and be subjected to the same Rules in respect to joining his station as a Civil servant. On any subsequent transfer from one station to another, the same allowance will be made if the transfer take place not at the desire of the chaplain removed, but by order of Government.

Officers of the Assay Department.

Section XXVIII.—The Assay Master and Deputy or Assistant Assay Master of any Mint in India, may obtain leave of absence under sick certificate or on private affairs, subject to the conditions in the Rules forming Chapters I. to V. The absentee if in the enjoyment of any military pay or allowance, will, during his absence, be subject to the deductions prescribed in the case of Military Officers holding civil employments. If not a Military Officer, the absentee will be subject to the same deductions as a Civil servant under similar circumstances; but no Officer of the Assay Department can be permitted to draw any portion of salary for a longer period than two years, if absent under sick certificate, nor for a longer period than three months (exclusive of any period granted under Section XI.) if absent on private affairs.

Officers of the Mint and Assay Department.

Section XXVIII.—(Amended.) The Mint Master, the Assay Master, and Deputy or Assistant Assay Master of any Mint in India, may obtain leave of absence under sick certificate or on private affairs, subject to the conditions in the Rules forming Chapters I. to V. The absentee, if in the enjoyment of any military pay or allowance shall, during his absence, be subject to the deductions prescribed in the

case of Military Officers holding civil employments. If not a Military Officer, the absentee shall be subject to the same deductions as a Civil servant under similar circumstances; but no Officer of the Mint or Assay department can be permitted to draw any portion of salary for a longer period than two years, if absent under sick certificate, nor for a longer period than four months if absent on private affairs.

Conformably with a rule prescribed by the Hon'ble the Court of Directors. the Right Hon'ble the Governor-General in Council is pleased to determine, and to notify for general information, that no Civil servant or Military servant holding a civil appointment, required by the exigencies of the service to discharge the duties of a second office, will be entitled to draw the salary of the two offices.

His Lordship in Council is pleased to exempt from the immediate operation of this Rule, the Officers holding the appointment of Agent to the Lieutenant-Governor in the N. W. Provinces, and drawing a salary of 500 Rs. a month in that situation in addition to the salary of their other civil appointment, and to except also the situation at certain stations* of post-master, held by the Civil Surgeon, who is separately remunerated for the former office. *(Finl. Dept. 29th September*, 1841.)

* Benares, Bundlekhand, Delhi, Saugor.

No. 3.

RULE FOR LEAVE OF ABSENCE TO UNCOVENANTED DEPUTY COLLECTORS.*

The Right Hon'ble the Governor of Bengal has been pleased to resolve that

* A code of rules for the regulation of leave of absence to uncovenanted Officers generally, was framed in the Financial Department, under date the 24th July, 1846, and published in the Gazette of the 8th August, following; but it continued in operation only for a short period, the rules being disallowed by the Court of Directors in their Despatch No. 42, of 1847, dated the 15th December. The practice therefore reverted to what it was before, that is, there were no fixed rules on the subject, but it was optional with the heads of offices to grant leave to their uncovenanted subordinates at their discretion.

The principle enjoined in regard to the grant of leave to uncovenanted Officers in subordinate appointments, is that the salary of the incumbent shall provide for the substitute, and that the arrangements which the absentee has the option of making, subject to the approval of the head of the office, shall not result in any additional expense to Government.

In some instances leave has been granted to uncovenanted Officers to Australia or the Cape, for one or two years. If the limit of two years be exceeded in any case, the absentee vacates his office. Nor can leave to Europe be granted without forfeiture of appointment.

Moonsiffs obtain leave from the Court of Sudder Dewanny Adawlut; but all application for leave from other officers whose leaves are gazetted, such as Principal and Sudder Ameens, Deputy Magistrates and Deputy Collectors, are to be submitted for the orders of Government. Sub-Deputy Opium Agents who may be absent on leave, are not entitled to draw any commission, and the locum tenens is allowed only the half of such commission, the other moiety being saved to Government. The local Committees of Public Instruction are authorized to grant to school masters leave of absence during the vacations, without referring to higher Authority.

Appendix, No. 3.

Article V.,* of the rules regarding applications for leave of absence by Principal Sudder Ameens, Sudder Ameens, and Moonsiffs, passed by Government on the 29th of January, and published in the Gazette of the 2nd February, 1833, shall be extended to Deputy Collectors under Regulation IX. of 1833, and that all officers of that class absent from their station on leave for whatever period, or from whatever cause, shall suffer, during the period of their absence, a deduction of one-half of their respective allowances.

As an exception to this rule, Deputy Collectors, in common with the Judicial Officers above named, will be exempted from any deduction from their salaries for absence on leave, duly authorized, within the period of the usual Dusserah and Mohurrum vacations. But if their absence exceed the term of those vacations, they will then be subject to the deduction above specified for the whole period of absence, including the vacations. *(Resolutions, Judl. and Rev. Dept., 29th November,* 1836.)

The following Circular of the Board of Revenue No. 27, dated the 29th July, 1851, *explains what is to be understood by the term "vacations" in the foregoing resolution.*

To Commissioners of Revenue.

I am directed by the Board of Revenue to communicate for the information and guidance of yourself and your subordinates, that the Hon'ble the Deputy Governor has, under date the 7th instant, been pleased in future to allow to Deputy Collectors under Regulation IX. of 1833, the indulgence of leave of absence without deduction from their allowances, in cases in which the Collector and Commissioner certify that it may be granted without inconvenience to the public service, for one month of the period during which the civil courts may be closed for the Dusserah vacation; Mahomedan Deputy Collectors being allowed the option of availing themselves of the shorter period for which the courts are closed during the Mohurrum, instead of a month in the Dusserah vacation.

2nd. This indulgence is not extended to cases of leave on medical certificate. In such cases the leave is granted as a matter of course, whatever inconvenience to the public service may arise from it; and as there is nothing in the rule now circulated to prevent an uncovenanted Officer, who may be sick at the time of the vacation, obtaining the leave without deduction, where it can be granted without inconvenience, all applications from uncovenanted Officers for leave on medical certificate will be dealt with under the same rules as apply to the covenanted branch of the service, viz. the leave will be granted, and the applicant subjected to deductions for the whole period of absence.

* Article V. of the rules regarding leave of absence to Judicial officers here referred to, is as follows:

"V. A principal Sudder Ameen, Sudder Ameen, or Moonsiff absent from his station on leave for whatever period, or for whatever cause, shall suffer, during the period of his absence, a deduction of one-half of his allowances."

Amount of deduction in such case.		
Principal Sudder Ameen,	Rs.	250
Sudder Ameen, ...	,,	150
Moonsiff, ...	,,	55

Appendix, No. 4.

No. 4.

LIST OF PERIODICAL RETURNS RELATING TO THE REVENUE DEPARTMENT, SUBMITTED BY COLLECTORS AND COMMISSIONERS.*

I.—*Collectors to Accountant.*

	When to be submitted.
Monthly.—Estimate of probable Receipts and Disbursements, ...	2nd of the month.
Cash Balance Report, ...	2nd of succeeding month.
Statement of Fines pending and realized, or otherwise disposed of, ...	15th of ditto.
Treasury Account, ...	15th of ditto.
Register of Receipts of Deposits, ...	15th of ditto.
Register of Payments of Deposits, ...	15th of ditto.
Quarterly.—Hal Towjee of Muhals on the Towjee,..	15th of ditto.
Bukya Towjee of Muhals on the Rent-roll,	10th of ditto.
Statement of Collections, Hal and Bukya, from Muhals not on the Towjee,	10th of ditto.
Statement of Charges of Collections from ditto,.....	10th of ditto.
Statement of Settlements confirmed by Collectors,.....	In succeeding month.
Annual.—General Treasury Account,.....	In all May of ensuing year.
Abstract of the Settlement and Kistbundee of the Jumma or Demand on account of Land Revenue of Muhals on the Towjee, ...	15th May of year to which the Account belongs.
Comparative Statement of the Jumma or Demand of Muhals on the Towjee, ..	In all May of ensuing year.
Jumma Wassil Bakee,.....	In all May of ensuing year.

* The quarterly Returns of progress in the arrangement of records and adjustment of deposits, furnished by Collectors to Commissioners, and by the latter to the Board, are omitted, being in their nature temporary, and liable to cease on the completion of the arrangement and adjustment. Some other Returns, such as the quarterly reports of stamps in store and of recoveries of stamp fees in pauper suits, furnished by Collectors to Commissioners, and by the latter to the late Board of customs, Salt and Opium, are also omitted, as not being Returns of the Revenue Department; as well as the annual Returns of public works executed by private individuals, furnished by Collectors to Commissioners, and by these last to the Military Board under the orders of Government published in the Gazette of the 30th Oct., 1839. The quarterly Returns of summary suits and resumption suits formerly submitted separately by Collectors to Commissioners, and by Commissioners to the Board, are now merged in the statements of Business performed in Collectors' offices.

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	When to be submitted.
Bukya Towjee of Muhals on the Rent-roll, Explanatory Arrangement of net balances of the Bukya Towjee, ... Statement of balances outstanding on account of Advances for diet of Revenue and Abkaree Defaulters, ...	In all May of ensuing year.

II.—*Collectors to Superintendent and Remembrancer of Legal Affairs.*

Monthly.—Register of sums decreed in favor of Government, ...	In following month.
Quarterly.—Statement of outstanding Decrees passed in favor of Government, ...	In month succeeding the quarter.
Annual.—Statement shewing the amount expended in litigation, as contrasted with the sums actually realized by Government under Decrees of Court, ... Abstract statement of outstanding Decrees passed in favor of Government, ...	In all May.

III.—*Collectors to Commissioners.*

Monthly.—Statement of Prisoners in confinement,..	5th of succeeding month.
Quarterly.—Statement of Prisoners in confinement,.. Statement of Settlements confirmed by Collectors,..... Statement of Business performed in Collectors' Offices, with Appendix, ...	5th of month succeeding the quarter.
Hal Towjee, ... Bukya Towjee, ... Statement of Collections from Muhals not on the Towjee, ... Statement of Charges of Collections from ditto, ...	10th of ditto.
Statement of Estates sold under Act I. of 1845, Estates exempted, and Estates forfeited, ...	5th of month succeeding the quarter.
Half yearly.—Statement of pending Butwarrahs,....	20th of month succeeding the half year.
Harvest Report, ...	May and November.
Annual.—Report on Vernacular Schools, ...	After close of civil year.
General statement of Wards' Estates, Jumma Khurch, and Jumma Wassil Bakee,	In June.

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	When to be submitted.
Statement of Civil Suits in which Government is a party, ...	In June.
Annual Revenue Report and Returns, ..	
Statement of Securities of Officers entrusted with money or accounts, ...	
Explanatory Arrangement of net balances of Bukya Towjee, ...	In May.
Statement of Estates under Attachment,..	

IV.—*Commissioners to Accountant.*

Quarterly.—Statement of Remissions of Balances authorized under the Rules of Practice,	In month succeeding the quarter.
Statement of Settlements confirmed, ...	

V.—*Commissioners to Board.*

Quarterly.—Statement of Prisoners in confinement, ..	10th of month succeeding the quarter.
Statement of Permanent Settlements confirmed,.....	15th of ditto.
Statement of Settlements under Reg. VII. of 1822, ...	
Statement of Malikana Payments sanctioned under the Rules of Practice,....	
Statement of Butwarrah Establishments sanctioned, ...	
Statements of Business performed in Collectors' offices,.....	
Statement of Business performed by Commissioners, ...	
Statement of Estates sold under Act I. of 1845, Estates exempted and Estates forfeited, ...	
Index of Correspondence,.....	
Half yearly.—Statement of Percentage on unexecuted Decrees allowed to Nazirs and Vakeels,	In May and November.
Harvest Report,.....	June and December of each year.
Annual.—Statement of Civil Suits in which Government is a party, ...	In June.
General statement of Wards' Estates,....	
Annual Revenue Report and Returns,....	In July.
Report on Securities,.....	In June.
Report on Vernacular Schools,.....	After close of civil year.
Statement of Estates under Attachment,	In June.

Appendix, No. 5.

No. 5.

LIST OF CIRCULARS OMITTED FROM THIS VOLUME AS BEING EITHER MERE CALLS FOR INFORMATION, OR IMPROPERLY CLASSED AMONGST THE CIRCULAR ORDERS OF THE BOARD.

No.	*Date.*	*Subject.*
74.	12th Sept. 1837.	Information required by the Law Commissioners relative to the origin, prevalence, and advantages of the practice of holding landed property under fictitious names, and as to the best mode of providing for its abolition.
76.	26th Sept. 1837.	Tables of land-measures in use in the Zillahs and Pergunnahs to be furnished in a prescribed form.
80.	23rd Nov. 1837.	Report called for whether a tender of compromise on the part of Government would be acceptable to the lakhirajdars, and the terms to be offered.
81.	21st Nov. 1837.	Returns called for in a given form of all sales of estates during the years 1835 and 1836.
83.	30th Dec. 1837.	Report required by the Court of Directors on the effect of the circulation of the new currency among pottah-holding ryots.
6.	16th Jany. 1838.	Report required whether kists have been regulated according to the English months, as directed in C. O. 5th Sept. 1836, or according to the native calendar.
16.	30th Jany. 1838.	Statements called for in a given form, shewing the result of the management of Muhals purchased on the part of Government to the end of 1837, and of Muhals under khas management.
18.	20th Feby. 1838.	Proper heading for the "Statistic Register" to be determined in communication with the officers of the Survey Department, as well as what native documents are to be supplied by the Surveyor to the Settling Officers.
22.	20th Feby. 1838.	Districts transferred from certain Divisions to be included in the returns of summary suits of the Divisions to which they have been transferred.
23.	14th March 1838.	Reply called for to letter Circular dated 37th Oct. 1837, No. 184.
26.	27th March 1838.	Takeed calling for returns of confirmed settlements prescribed by C. O. 27th Oct. 1837 No. 78, for the quarter ending with Jany. 1838.
29A.	6th April 1838.	Information required as to the number of permanent and temporary settlements disposed of or pending in the Commissioners' offices.

No.	Date.	Subject.
30.	10th April 1838.	Statements called for by C. O. of 30th Jany. dispensed with.
47.	17th July 1838.	Settlements requiring sanction of Government called for, in order to their being disposed of, and the jummas of the Muhals brought on the Towjee.
48.	24th July 1838.	Statements called for in a given form, exhibiting the financial results of the resumption laws to the 30th April, 1837.
49.	24th July 1838.	Calling for statements of irrecoverable balances to be remitted with reference to a resolution of Government noticing the heavy balances in the Bukya Towjee.
54.	7th Augt. 1838.	List of estates belonging or mortgaged to Baboo Dwarkanath Tagore, circulated to the Commissioners in whose Divisions they were situated, with orders to advertise them separately from other estates in the event of its being necessary to bring them to sale for arrears.
62.	4th Sept. 1838.	Enquiry whether estates the sales of which have been cancelled on the ground of inadequacy of the price bid, have on being again exposed to sale, been purchased for Government at a nominal price; and a return called for in a given form of such estates, as well as of estates purchased at a nominal price after rejection of bids on the ground of inadequacy.
66.	16th Oct. 1838.	Glossaries of revenue terms called for.
70.	23rd Oct. 1838.	Information called for as to the expediency of entrusting natives of the country with the powers exercised by the Revenue Authorities and Local Agents under Regulation XIX. of 1810, and whether the people would prefer that the charge of endowed institutions should be left to persons of the class who are benefited by the endowments.
4.	9th April 1839.	Report called for whether revenue is derived from any temple or place of pilgrimage besides Juggurnath in Orissa and Gyah in Behar.
15.	22nd July 1839.	Enquiry whether there are any large towns containing many small sites of dwelling-houses held lakhiraj, and also as to the probable number of such tenures, their average extent, the nature of the tenures, and the estimated amount of revenue to be derived from them in the event of assessment.
31.	4th Dec. 1839.	Names and designation of revenue officers other than Collectors or Independent Deputy Collectors, who communicate with Commissioners, called for, with average number of English references during the previous twelve-month.
8.	26th Feby. 1840.	Opinion called for on the utility or otherwise of the practice

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No.	Date.	Subject.
		of officers subordinate to the Collector being made to correspond with, and to receive orders direct from the Commissioner.
12.	18th March 1840.	Intimation to the effect that the Members of the Board have been authorized by Government to exercise, singly, the powers of the collective Board, as a temporary measure.
15.	18th March 1840.	Report required on the measures adopted by Commissioners during the preceding two years for superintending *personally* the settlement operations in progress in their Divisions.
18.	22nd April 1840.	Opinion required as to the best mode of enforcing the provisions of Sections 12 to 15, Regulation IX. of 1833.
21.	12th May 1840.	Report required as to the working of Act I. of 1839.
43.	25th Nov. 1840.	Report called for on the course pursued by Collectors in regard to the execution of summary awards,—whether they are at once ordered to be executed, or application from the decree-holder is waited for.
10.	21st April 1841.	Statement required of all arrears of land revenue on the books for a longer period than 10 years, with explanations of the items thought to be recoverable.
12.	27th April 1841.	Reports called for, with a view to devising means for accelerating the completion of resumption operations, of cases in which it may be expedient to drop proceedings on account of the small benefit expected to be derived in the court of resumption; and whether the process might not admit of abridgment for disposing of those cases which it may be determined to prosecute to a decision.
28.	5th Oct. 1841.	Copies of new sale law (Act XII. of 1841) in Bengalee, forwarded for distribution.
29.	3rd Nov. 1841.	Report called for whether in referring suits for rent to the civil courts, the form prescribed by Section 9, Regulation VIII. of 1831 is duly observed, or whether the suits are transferred after having been some time on the file.
30.	3rd Nov. 1841.	Statement called for of the number and names of European British zemindars, the amount of sudder jumma paid by them, and the date on which the zemindarees were acquired. Also, a statement of the names and number of European British farmers and managers of land, and of British manufacturers not farmers.
35.	8th Dec. 1841.	Baboo Prusunno Coomar Tagore's treatise on land surveying circulated, for the suggestions of Settlement Officers for its improvement.

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No.	Date.	Subject.
2.	25th Jany. 1842.	Report required of the working of Act IV. of 1840 for preventing affrays.
5.	21st Feby. 1842.	Opinions of Revenue Officers called for whether a more prompt and inexpensive, and a less harrassing mode than the existing one, for the resumption of alluvial formations cannot be devised—accompanied by statements, first, of the actual loss sustained from abatements of jumma in consequence of diluvion during the last ten years, and secondly, the gain during the same period from the assessment of new alluvial lands.
8.	25th April 1842.	Opinions of Revenue Officers required as to the Rules of Practice to be prescribed for the guidance of Collectors, and changes in the Periodical Returns in use.
18.	1st June 1842.	Return to requisition in C. O. 25th April, 1842, No. 8, dispensed with.
1.	9th June 1843.	Report called for of practice prevailing in regard to the education of minor wards of Court at the Government Schools, on the requisition of the Madras Government.
6A.	30th June 1843.	Postponing sale-day fixed for 28th Sept. till the first open day after expiration of the holidays and opening of the civil court.
8.	28th July 1843.	Report called for whether dependent talooks in Government estates are sold for arrears of rent under Clause 7, Section 15, and Section 25, Regulation VII. of 1799; whether sale is preceded by summary suit and decree; and whether appeals against sales held under Section 25 have been received and decided by Commissioners.
11.	12th Sept. 1843.	Information asked for of office hours observed in the Sudder and Mofussil offices.
10.	29th June 1844.	Report called for of working of scale of travelling allowance to ministerial officers fixed by C. O. 29th Augt. 1839, with opinion as to the propriety of any alterations.
13.	3rd Sept. 1844.	Report required whether copies of decrees are furnished by civil court, and whether the information is made available for keeping up the quinquennial Register; and opinion sought as to the expediency of abrogating Section 9, Regulation IV. of 1793, or modifying it to the extent of making it imperative on the courts to forward abstracts instead of copies of decrees.
17.	8th Nov. 1844.	Enquiry whether the duty of recovering Government costs in pauper suits has been neglected by Government Pleaders.
6.	13th Mar. 1845.	Desiring Collectors to assist Government Pleaders in pre-

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No.	Date.	Subject.
		paring certain statements called for by the Solicitor to the Government of Bengal.
20.	22nd Sept. 1845.	Report required of the means employed for remitting collections made in the mofussil by a Deputy Collector or Tehsildar, to the Collector's Treasury, and how safety may be secured.
21.	7th Nov. 1845.	Desiring Bengalee copy of sale advertisements to be sent direct to Mr. Marshman at Serampore, and English copy to the Printer of the Military Orphan Press.
2.	5th Jan. 1846.	Forwarding specimen of new description of water-marked stamped paper.
7.	16th Mar. 1846.	Style of address to be adopted towards Muharajah Juggut Indar Bunwaree Lal Bahadoor of Moorshedabad.
14.	30th May, 1846.	Intimating that new forms of annual Returns are about to issue in lieu of the operation Returns.
23.	7th Sept. 1846.	Directing attention to notification in the Calcutta Gazette to the effect that the latest date for payment of arrears of revenue is the 7th October, and not 3rd October as ruled in C. O. 3rd August, 1846, No. 19.
24.	18th Sept. 1846.	Forwarding Govt. Orders sanctioning the distribution of Parts II. and III. of the "Encyclopædia Bengalensis" to pupils of vernacular schools only, at 2 annas a Volume.
27.	28th Oct. 1846.	Information required by Supreme Government in prescribed form regarding cultivation, manufacture and consumption of sugar and goor.
4.	11th Mar. 1847.	Forms prescribed for reporting on Collectorate establishments with a view to revision thereof on fixed general principles.
6.	3rd May 1847.	Statements in given form called for of fees paid and payable to Mr. Bignell, Government Agent at the Special Commissioner's Court, from his appointment on 18th November, 1837, to his dismissal on 21st August, 1843.
11.	10th June 1847.	Style of address of Rajah Sutchurn Ghosal Bahadoor.
13.	16th July 1847.	Report required of the form of proceeding observed by distrainers in attaching property for arrears of rent, and of the checks employed by the Collectors to secure bonâ fide attachments.
9.	19th Feb. 1849.	Statement called for shewing how many resumption suits have been instituted since the issue of C. O. 24th March, 1846, No. 9, and how many decided in favour of Government, with amount of half jumma,
10.	17th Mar. 1849.	Table called for shewing conversion of local beegahs up to a certain amount into acres, to facilitate examination of bills

No.	Date.	Subject.
		for fees to the Government Agent at the Special Commissioner's Court.
15.	20th April 1849.	Report required on the practice which obtains in regard to the supply of fuel, straw and cooking pots to sepoys on march, and how they are paid for.
19.	8th May 1849.	Report required of the number of cases remaining to be reported on, respecting old balances due on estates after sale, and adjustments of long standing accounts—and the time within which such cases are expected to be disposed of.
72.	13th June 1849.	List called for of charges paid by Commissioners out of the fixed sums allowed for contingent expenses.
84.	17th July 1849.	List called for of cases in which the jummabundee having been prepared previous to the issue of the 50-beegah order of 26th January, 1841, settlement had not then, and has not yet been completed.
32.	7th Aug. 1849.	Attention called to previous Circulars relative to postponement of the latest date of payment in September, in consequence of the date falling within holidays.
36.	7th Sept. 1849.	Report required of rates of reward prevailing for destruction of leopards and other smaller wild animals.
39.	11th Sept. 1849.	Report required as to the practice prevailing in regard to supplying pupils of vernacular schools with books, and why balances of 1847 and 1848 remain outstanding.
44.	23rd Oct. 1849.	Information called for as to the mode of conducting, and the rules obtaining in connection with sales under Cl. 7, Sec. 15, Cl. 6, Sec. 23, and Sec. 25, Reg. VII. of 1799, held under Act VIII. of 1835; and also sales under Reg. I. of 1820, as modified by Cl. 1, Sect. 16, Reg. VII. of 1832.
46.	30th Oct. 1849.	Report required whether Collectors are in the habit of trying summarily, suits claiming receipts for rents paid, and the delivery of pottahs. If so, under what Law? and if not, whether it is desirable that Collectors should be empowered under Cl. 1, Sec. 20, Reg. VII. of 1822, to try such summary suits?
50.	4th Dec. 1849.	Report required in a given form of the number of estates divided under the butwarrah laws since 1793, and the proportion of the aggregate sudder jumma to the jumma of the District.
54.	21st Dec. 1849.	Report required under what rules Ameens are remunerated for their work, and subject to what checks.

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No.	Date.	Subject.
55.	21st Dec. 1849.	Report called for, whether there is any objection to laying down a rule such as is observed in the Judicial Department under Cl. 1, Sec. 41, Reg. XXIII. of 1814, and the Sudder Court's Circular of 20th September, 1839, to the effect that copies of summary decrees shall be prepared within one week of passing them; and also to the introduction in the Revenue Department of the principle of Act XII. of 1843, by enjoining that Revenue Officers shall in all cases disposed of by them judicially, write their decisions in the language of the presiding Officer,—translations of the decrees, if in English, being kept with the record.
2.	11th Jan. 1850.	Report required to what extent russudee settlements have prevailed, the general length of the leases, and their effects as seen in the fulfilment of engagements; and whether in the case of long leases it be desirable to give up claim to the rent of waste land during the currency of the leases.
5.	25th Jan. 1850.	Report required as to the practice followed in making summary settlements, pending regular settlements—particularly as regards the data on which such settlements are made, how they are obtained, on what principle the jummas are assessed, whether the half jumma order is applied, and whether sales are resorted to for recovery of arrears and under what law?
6.	25th Jan. 1850.	Report required on the practice observed when farmers of khas Muhals default—whether the leases are cancelled on occurrence of default or on expiration of the year—whether they are cancelled before proceeding against the sureties, or after the failure of endeavours to procure the arrears from the sureties, or whether both measures are adopted simultaneously—and farther, whether opportunity is given to a defaulting farmer to provide fresh security before cancelling his lease?
7.	29th Jan. 1850.	List of holidays for 1850.
18.	26th Mar. 1850.	Report called for on the practice observed in paying peadahs for serving notices of sale under Sec. 7, Act I. of 1845.
43.	12th April 1850.	Forwarding Interest Tables published by Mr. Oxborough, for distribution.
55.	14th May 1850.	Draft of Rules for management of Muhals held khas, circulated for opinions and suggestions of certain officers.
32.	4th June 1850.	Report required what rules prevail for the realization of remuneration to butwarrah Ameens.

No.	Date.	Subject.
85.	25th June 1850.	Directing that the preparation of the annual Returns for 1849-50 be deferred, some modifications of the forms being in contemplation.
58.	16th Aug. 1850.	Relative to the supply of copies of the Sutyo Prodip newspaper for the vernacular schools yet in operation.
60.	30th Aug. 1850.	Forwarding printed copy of the General Education Report for the Lower Provinces, for 1848-49.
61.	30th Aug. 1850.	Report required as to what period is allowed for appeal to the Commissioner against the orders of a Collector, especially in cases of disputed claims to surplus sale periods; and upon what considerations, or by what authority, such period was fixed?
196.	3rd Dec. 1850.	Forwarding copies of printed statistical reports of Patna, Behar, Shahabad, Sarun (including Chumparun) and Midnapore.
75.	6th Dec. 1850.	Report required as to the amount of fees for searching for papers and for registry of mutations, levied in each year from 1847-48 to 1849-50.
78.	17th Dec. 1850.	Forwarding copies of English and Persian Circular, announcing the sale of Lahore confiscated property, for distribution to the chief personages of each District.

No. 6.

LIST OF PERIODICAL RETURNS OF THE SURVEY DEPARTMENT.

I.—*Superintendents of Survey to Controller of Surveys.*

Quarterly.—Statement of Demarcations of Villages.
Statement of Boundary Disputes disposed of.
Statement of Progress in compilation of Survey Records.
Statement of Cases disposed of in Superintendent's office.

Annual.—Report on Operations of Season.

II.—*Controller of Surveys to Board.*

Quarterly.—Statement of Demarcations of Villages.
Statement of Boundary Disputes disposed of.
Statement of Progress in compilation of Survey Records.
Statement of Cases disposed of in Superintendent's office.

Annual.—Report on Operations of Season.

III.—*Deputy Surveyor General to Board.*

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If there are middlemen, jumma of past year to be taken for first year of Govt. occupation,	"	" "	"
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The Ameens to be placed under a Depy. Col. or other Officer,	"	" "	"
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Proof of serving notice to be carefully preserved,	"	" "	"
Pottahs to be given for terms to secure a ryot the benefit of his outlay,	"	" "	"
And should mention the kist in which the rents are to be paid,	"	" "	"
Few kists necessary when ryots are men of substance; many, when they are poor,	"	" "	500
In general, not less than four, nor more than eight requisite,	"	" "	"
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Where there are village headmen, arrangement for collection of rents to be made with them,	"	" "	"
A percentage being allowed and the use of the waste for term of ryots' pottahs,	"	" "	"
Percentage may be up to 20 per cent. where the ryots are poor, or as low as 2 per cent. where they have substance,	"	" "	"
For waste lands a written bargain should be made,	"	" "	"
A rent-free term being allowed, after which they should be measured and assessed,	"	" "	"
The rate being previously agreed upon and liabilities recorded,	"	" "	"
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When payment direct is preferred, their wishes not to be opposed,	"	"	"	"
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When jummabundee is altered, new engagements to be interchanged,	"	"	"	"
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The most approved system to issue a written demand by a peon,	"	"	"	"
One peon to be deputed to a village, and his subsistence charged rateably to defaulters,	"	"	"	"
Next, dustuck for apprehension of defaulters to be issued,	"	"	"	"
Attachment of tenure being avoided till it becomes requisite,	"	"	"	"
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Or refer the disputes to arbitrators,	"	"	"	"
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Assessment to be not according to produce, but the capabilities of the land,	"	"	"	"
Each holding should if possible be considered a distinct farm,	"	"	"	"
Amount of annual rents of past 3 years to be taken as the demand,	"	"	"	"
Leases may be granted to occupants for from 3 to 20 years,	"	"	"	"
No additional rent to be demanded during term of lease,	"	"	"	"
Collection of rents in kind not to be hastily superseded,	"	"	"	"
If practicable, a money assessment should be substituted,	"	"	"	"
But where unavoidable, provisions of Cl. 2, Sec. 57, Reg. VIII. of 1793 to be observed,	"	"	"	"
5th process. Adjustment and record of rights. No new rights to be created, but only existing rights to be recorded,	"	"	"	"
Pottahs to be granted to occupants for lands owned by them in Govt. Estates,	"	"	"	"
And in other Estates, specification of holding and rent to be recorded,	"	"	"	521
Copies thereof being granted to every ryot desirous of them,	"	"	"	"
No higher rent to be demanded by a Zemindar except after agreement or suit in Court,	"	"	"	"
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Terms of pottah to be regulated by circumstances,	"	"	"	"
When land is in full cultivation, long leases to be granted,	"	"	"	"
And also when overrun with jungle, and requiring much labour to clear it,	"	"	"	"
When ability to improve is limited, leases to be short,	"	"	"	"
When farming is contemplated, leases to ryots not to extend beyond current year,	"	"	"	"
These rules do not apply where there is a right to possession at fixed rates,	"	"	"	"
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If in favour of resumption, assessment to be proceeded with, ...	,,	,, ,,	,,
No proceedings to be taken respecting tenures not exceeding 10 beegahs held rent-free since 1st Dec. 1790, ...	,,	,, ,,	,,
If produce of tenure applied to religious purposes, the fact to be reported for orders of Govt.	,,	,, ,,	,,
Tenures not originally hereditary, if held rent-free since 12th Aug. 1765, may in some cases be relinquished, ...	,,	,, ,,	,,
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